



The American Revenuer

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ARA Auction No. 77	Center Insert

The blue type A revenue stamped paper has again been discovered.
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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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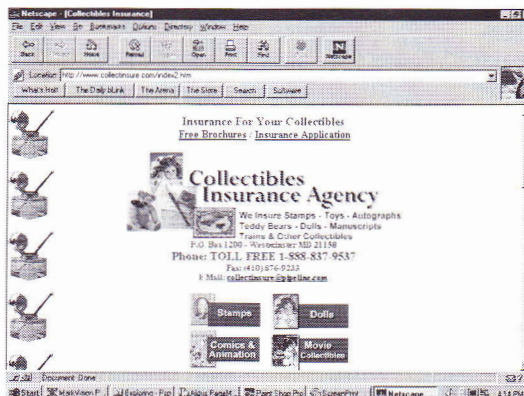
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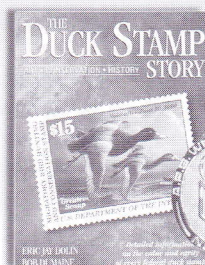
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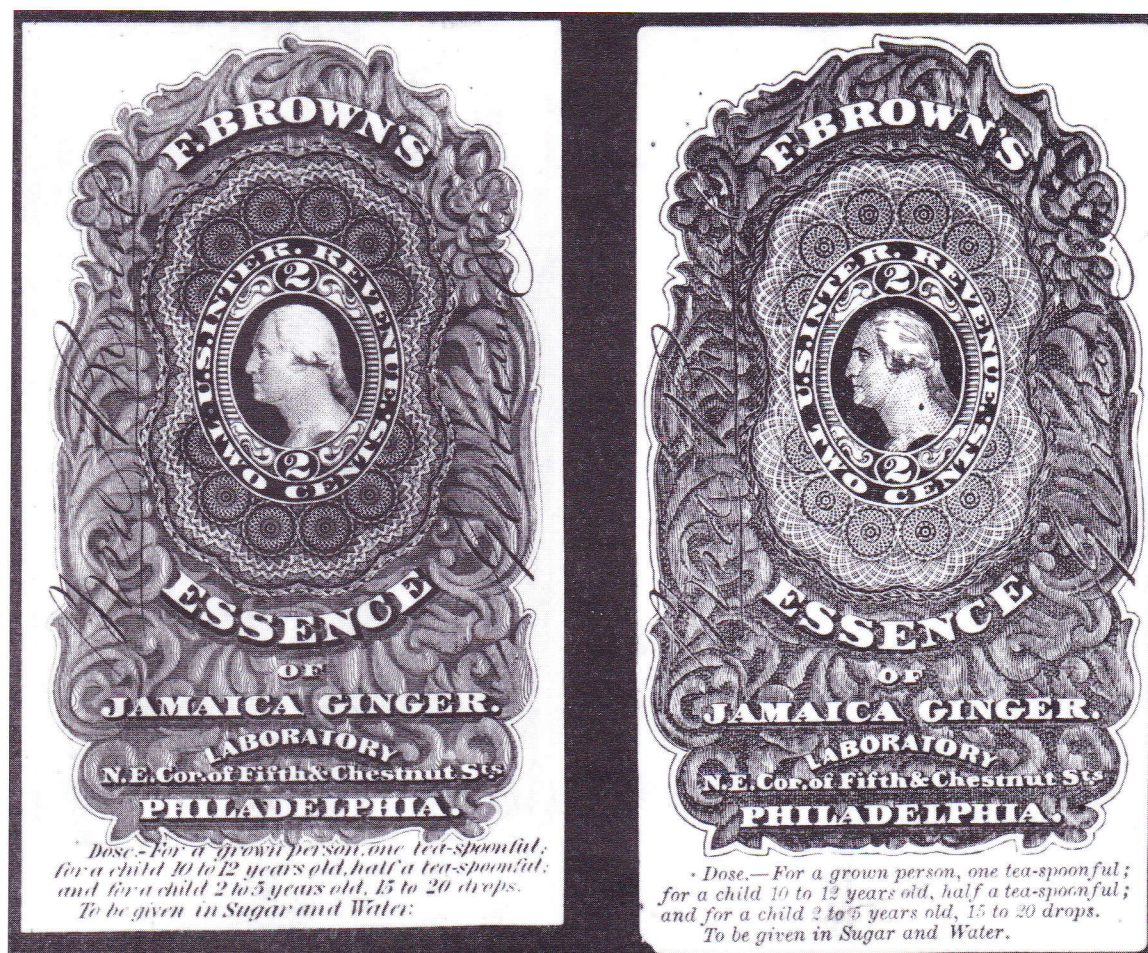
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The Frederick Brown firm of Philadelphia

Part two: Illegal facsimile reproductions of its private die medicine tax stamps

by Andrew P. Ferry, ARA

Figure 1.
(Left) The revenue stamp, RS37a.
(Right) An illegal facsimile reproduction of the revenue stamp, Type 1 ("The Counterfeit"). Lithographed in black on thin card, its back is blank.



In a recent paper concerning the Frederick Brown firm of Philadelphia, I traced its development and its use of medicine tax stamps (Ferry, 2003). I indicated my intent to prepare (a) a second article, in which I would consider the Brown firm's illegal facsimile reproductions of its private die stamps that appeared while the tax law was still in effect—from

the 1870s to the early 1880s—and (b) a third article, in which I would discuss the legal facsimile labels used by the firm after the tax law expired, effective July 1, 1883.

During the 1870s, some manufacturers of proprietary medicines who owned private dies began reproducing images of their stamps in a variety of venues, most often in

almanacs or advertising flyers. One of these manufacturers (John L. Thompson, Sons & Co.) reproduced the image of its private die stamp for Dr. Isaac Thompson's Celebrated Eye Water (RS242) on the back of postal cards (Ferry and Ferry, 1998). This was done very briefly in December 1873 or December 1874. The federal postal authorities immediately halted the practice.

The Thompson firm probably was unaware that depicting its revenue stamp in its exact size, design and color was illegal. They likely had noticed similar practices undertaken in the 1870s by several other proprietary medicine firms in this regard (e.g., Oliver Crook & Co. in about 1871 (Ferry, 1989); Radway & Co. in 1872, 1873 and 1874 (Ferry and Ferry, 1990); and R. H. McDonald & Co. (general agents for Dr. J. Walker's California Vinegar Bitters) in 1872 and 1874 (Riley, 1987; Ferry, 1987)). In addition to general advertising purposes and the hope that—somehow—illustration of the federal tax stamp would imply governmental approval of the medication, the chief aim of those manufacturers in depicting their private die stamps in almanacs and elsewhere was to help increase product recognition by the consumer via messages along the lines of, "If you don't see this stamp on the container, the product is not made by us."

Frederick Brown, Jr. was among those proprietors who began using illegal facsimile reproductions of their private die stamps in the early 1870s, probably after having observed the Crook, the Radway or the McDonald/Walker material. He began this practice no later than 1874. In so doing, he contravened the provisions of Section 3429 of the Revised Statutes of the United States (Mahler, 1988). Although the several other manufacturers who had used illegal facsimile reproductions of their private die stamps for advertising purposes were also in contravention of the law, they stopped the practice immediately upon being so advised by the federal government, as did several other manufacturers who published illegal facsimile reproductions of their private die proprietary stamps in almanacs later in the 1870s (e.g., R.C. and C.S. Clark (Riley, 1987; Ferry, 1987)). But Frederick Brown, Jr. refused to cease this illegal practice. Among his reasons, a well-placed fear of counterfeiting was undoubtedly a key factor. I have seen advertisements by other manufacturers for at least five or six prod-

ucts that contain all, or most of, the following words: "Brown's," "Essence," "Jamaica" and "Ginger."

These concerns of Brown dated back at least to the 1850s. In 1857/58, he and his father had a special steel die engraved for preparing a bottle label bearing their trade mark. They did this to give their product (in that pre-tax era) a more distinctive appearance. The Brown private die stamps were first issued in 1869, and it was in a further attempt to avoid counterfeiting of his Essence of Jamaica Ginger that Frederick Brown, Jr. began the practice of illegally reproducing facsimiles of his revenue stamp in various advertising venues. The result was a prolonged period of jousting with the federal government as Brown continued using these illegal facsimile reproductions of his private die medicine stamp right up until the tax law expired on June 30, 1883!

Remarkably little has been written about these interesting illegal facsimile reproductions of the Brown stamp. The authors of the "Boston Revenue Book" provide a detailed description of a "counterfeit" of the Frederick Brown private die medicine stamp, and much more recently Hohertz (2000) has published a brief note about one of them.

Most of the narrative text of that article consists of lengthy quotations from a paper by Nast (1909) and from the "Boston Revenue Book" (Toppan, Deats and Holland, 1899).

In presenting this study of the various types of illegal facsimile reproductions of his revenue stamp that Frederick Brown, Jr. used, I shall categorize them into five groups and will offer some details about "usage" (i.e., where and when they appeared), thereby imparting a chronological flavor to this undertaking.

Type 1

This is "The Counterfeit" (Figure 1), as described in the "Boston Revenue Book." My example of "The Counterfeit" appears in Figure 1, together with an illustration of a Brown revenue stamp (RS37a). I believe this is the first time that this so-called counterfeit has been illustrated in a philatelic publication. A detailed description of this item taken from the "Boston Revenue Book" is reproduced nearby in Figure 2.

I shall single out several features for emphasis. The counterfeit as described by the

Figure 2. The description of "The Counterfeit," as it appears in the "Boston Revenue Book."

A counterfeit of Die 2 of this stamp has been submitted to us; the following being a description of it and the particulars wherein it differs from the genuine:

Size of engraving $105\frac{1}{2} \times 52$ mm instead of 103×52 mm, or two and one-half mm longer. This is due to the fact that, in the genuine, the directions just below the design proper are so close to it that the upper line cuts through the fine outer line of color which outlines the lower part of the design. This fine line is entirely missing over the "F" of "For"; the "P, R" and "S" of "Person", and the "TEA" and "P" of "Teaspoonful."

In the counterfeit this fine line of color is continuous and, while it is slightly waved, it makes no pretense of following the sinuousities of the outer edge of the design proper.

The directions are $1\frac{1}{2}$ mm below the wavy line at their nearest approach to it and are in decidedly smaller type. In the genuine the four lines measure $48\frac{1}{2}$, $51\frac{1}{2}$, $49\frac{1}{2}$ and $34\frac{1}{2}$ mm in length respectively, while in the counterfeit they measure $44\frac{1}{2}$, 49, $45\frac{1}{2}$ and 32mm.

In the genuine the "O" of "Dose" falls directly under the point of the left ornament of the frame; in the counterfeit the "D" is under the point.

The letters of the inscription "F. Brown's" are all well shaped and evenly shaded in the genuine. In the counterfeit they are not so well shaped and the exterior shading is too heavy and uneven, as, for example, under the "B R O", when it forms an unbroken line instead of following the outline of each letter and showing portions of the lined ground between them. This is equally true of the inscriptions in the lower half of the stamp. In the word "Essence" the final "E" is too far from the "C": the "OF" is particularly noticeable for its poor execution, the "F" being too short and squatty.

The shading under the word "Jamaica" is continuous under the letters "AMAI" in the genuine while, in the counterfeit, it extends further to the right so as to include the "C". In the genuine the words "Ginger" and "Laboratory" are particularly well formed and shaded. In the counterfeit the reverse is true, the shading under both words being practically continuous; here, too, the shading of the two lower lines of the inscriptions is so heavy as to make them appear to be in colorless characters upon a label of solid color.

The whole outline of the stamp, while it resembles the genuine quite closely, varies from it in many minor details. This is particularly noticeable in the shape of the upper, central projection which, in the genuine, is quite blunt and rounded, but is sharp and pointed in the counterfeit. The outer line, too, is too far away from the edge of the design.

In the genuine the lines of the groundwork and of the reticulation supporting the rosettes, as well as the rosettes themselves, are all clear and distinct. In the counterfeit they are all very blotchy, so much so as to give the appearance, under a glass, of blotches of color upon a white ground, instead of colorless lines upon a ground of solid color.

The head of Washington in the genuine is a clear and beautifully executed piece of work and the ground of the oval containing it is closely hatched with fine vertical and horizontal lines. In the counterfeit the head is a blotch, much too heavily shaded, and the ground of the oval is of solid color.

It is undoubtedly printed from a lithographic transfer and is upon heavy, rather soft, white wove paper.

authors of the "Boston Revenue Book" is said to be printed upon "heavy, rather soft, white wove paper." Because the example of "The Counterfeit" I am illustrating in Figure 1 is not printed on paper of that type, I asked Mr. Eric Jackson for his comments in this regard. He believes strongly that this black lithograph is on "thin card"—not the kind of material described by the authors of the "Boston Revenue Book." Allowing for the possibility that "The Counterfeit" may have been printed on more than one type of paper, the fact remains that this one (Figure 1-Right) was printed on thin card. It exhibits a diffuse, light to moderate toning.

I pointed out previously the bungling by the authors of the "Boston Revenue Book" in their attempt to measure the size of the Brown private die stamp (Ferry, 2003). They gave the diameters as 52 x 103 mm. (The correct size is 52 x 93 mm.) Astonishingly, they perpetuated this error in their description of "The Counterfeit." They say, "Size of engraving (sic) 105 ½ x 52 mm, instead of 103 x 52 mm, or two and one-half mm longer" (Toppan et al., 1899). I am sure that they arrived at the erroneous figure of 105 ½ by simply adding 2 ½ mm to their previous mistaken determination of the revenue stamp's height as 103 mm. (And the perceptive reader will have recognized already that "The Counterfeit" is not an "engraving." Rather, it is a lithograph.) The measurement of the illegal facsimile reproduction shown in Figure 1 is 52.5 x 96 mm.

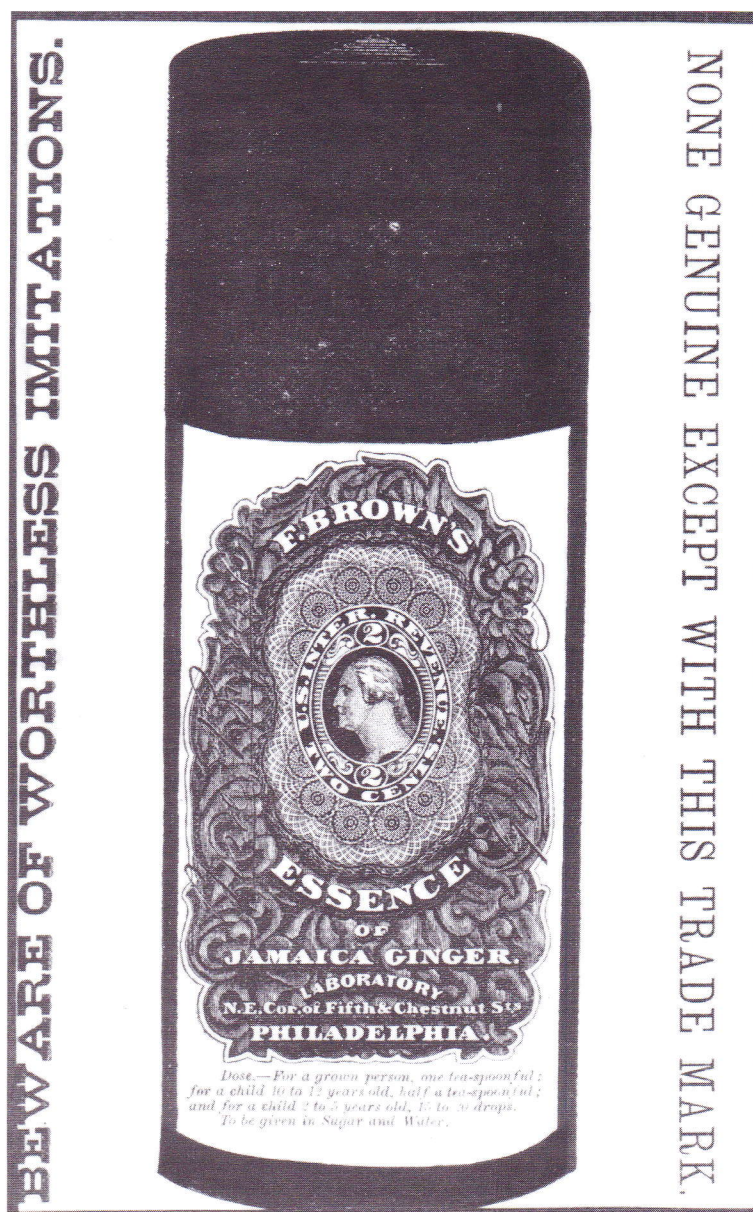
Although the image of Washington on the illegal facsimile differs markedly from the one on the revenue stamp, the denomination of value remains, as do the offending words, "U. S. Inter. Revenue." The illegal facsimile reproduction is of the Die II variety. Its back is blank.

The authors of the "Boston Revenue Book" regarded this item as a counterfeit, and listed it as such under that heading in their index, along with three actual counterfeits: the 1¢ Proprietary of the First Issue, the \$3.00 Manifest and the B. and H. D. Howard match stamp. I agree with Nast, and with just about everyone else, that although this facsimile was illegal, it was not created in an attempt to defraud the federal government of tax revenue. Frederick Brown, Jr. was a highly respected individual who was well regarded by his peers and colleagues, including those

at the Philadelphia College of Pharmacy. Beyond that, the firm (Joseph R. Carpenter and Co.) that had the responsibility for printing virtually all of the federal government's revenue stamps was located less than three blocks away. Any attempt to use this illegal facsimile in place of a revenue stamp would have been brought to their attention in short order.

The four illegal facsimile reproductions that constitute Types 2 through 4 had several obvious purposes: advertising was one, and lessening the likelihood that products with similar names would be purchased by the public in the mistaken belief that the medication had been made by the Brown firm was

Figure 3.
The Type 2 illegal facsimile reproduction (front), lithographed in black. The bottle wrapper is lithographed in a deep, rich blue.



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Figure 4.
The Type 2 illegal facsimile reproduction (back).

a second. The purpose served by what I am designating as the Type 1 illegal facsimile reproduction (the so-called counterfeit) is less clear. Suggestions have been made that it may have been intended for use as a bottle label. I doubt it. Among other things, the thin card is considerably more substantial than the paper from which the typical bottle label is made. Beyond that, the front of the bottle and its overlying wrapper were slightly curved convexly, a feature that would not have been served particularly well by use of thin card (Ferry, 2003). To the list of possible uses intended for this item, I would add the possibility that it may have been intended to

serve as a trade card of sorts for distribution to the public, a surmise that is based on nothing more than armchair speculation.

Type 2

This type of illegal facsimile reproduction was probably used after the one I have designated as Type 1 (the so-called counterfeit). But in this case, I do know when it was used and at least one definite venue in which it appeared. I have two of these. The first is a stand-alone item. The second remains bound into an almanac. As seen in Figure 3, the Type 2 illegal facsimile reproduction is lithographed in black and is part of a design that includes a depiction of a wrapped bottle of Brown's Essence of Jamaica Ginger. The wrapper is lithographed in a deep, rich blue. The overall size of the piece (which has been trimmed on all four sides) shown in Figure 3 is about 105 x 168 mm. The size of the facsimile's design (52.5 x 96 mm) is essentially the same as that of the so-called counterfeit in Type 1 (i.e., 52 x 96 mm), and the design is otherwise also the same as that seen in Type 1 (including Die 2 configuration). The bottom border of the simulated bottle label is convex, a feature that contributes to imparting a curved appearance to the front of the package.

Warnings to the public appear in the side margins, reading up on the left and down on the right. The lettering in the left margin is bolder than that in the right margin. A large advertisement by Frederick Brown, Jr. is present on the back (Figure 4). From frame line to frame line, it measures about 114 x 168 mm.

My second example of a Type 2 illegal facsimile reproduction of the Brown private die proprietary stamp is in excellent condition. It is not cut down, as is the one I am illustrating in Figures 3 and 4. But it is still (partially) bound into an almanac, and I do not wish to remove it for photography. So, I have settled for showing in Figures 3 and 4 the Type 2 illegal facsimile reproduction that I had acquired previously. The venue in which this second example of Type 2 (i.e., the one that I am not illustrating) is housed is *The Tribune Almanac and Political Register* for 1875. It is on an unnumbered page that is bound in between pages 132 and 133. This almanac was published by *The Tribune*, founded and edited by Horace Greeley. It was the most influential

newspaper of its day in New York City.

The overall size of the piece is, by definition, the size of a page of *The Tribune Almanac*, or about 128 x 188 mm. The horizontal diameter of this advertisement as measured from the outer surface of the letters in the left column to the outer surface of the letters in the right column is 98 mm, as it also is in the freestanding item shown in Figure 3. The vertical diameter of the blue wrapped bottle in this illegal facsimile reproduction in *The Tribune Almanac* for 1875 is 166 mm. The bottom of the piece shown in Figure 3 has been trimmed, the plane of transection being such that it touches, or just cuts into, the bottom of the blue wrapper. The measurement from the top of the wrapper to the plane of transection at the bottom of the piece is about 167 mm.

It is not necessary to speculate upon the venue in which my above-described (but unillustrated) example of a Type 2 piece appeared. As previously stated, it is bound into *The Tribune Almanac* and *Political Register* for 1875. The time period in which it was used is obvious: 1875. Refining that point a bit, for something to be included in an annual publication of this type, one would have to get it into the hands of the printer no later than the fall of the preceding year. It is possible to say, therefore, that this Type 2 illegal facsimile was prepared no later than the summer or fall of 1874.

But what about the identical item shown in Figure 3, which is another example of Type 2? It was probably "liberated" from an 1875 *Tribune Almanac* or similar source. It might have been a stand-alone item, such as a handbill (or to use Hohertz's term, a flier), but I doubt that such was the case.

The graphics, front and back, are the same in both of my Type 2 items. In the excellent illustration (his Figure 4) that accompanies his article, Hohertz (2000) shows an illegal facsimile reproduction that is identical to the two Type 2s in my possession. He kindly sent me an actual size photocopy. The diameters are the same as those of the Type 2 facsimile that is housed in *The Tribune Almanac* for 1875, (i.e., 98 mm X 166 mm).

The graphics on the back of Hohertz's example of a Type 2 illegal facsimile label are exactly the same as those on the back of my two examples (my Figure 4 and his Figure 5) except that (a) in his, the word "For" does not appear after "piracy," and (b) there is a

minor difference in the ornament beneath "WORTHLESS." At the bottom of Hohertz's Figure 5, Brown's street address does not appear, as it does in my illustrated example (Figure 4). But in the photocopy he sent me, the street address does appear. He advised me that it seems to have been inadvertently deleted at the time of imaging or in the publication process.

Because his example is a stand-alone affair, the venue in which it may have been distributed, other than as a handbill or flier, can not be determined, nor can the time period

Figure 5. The Type 2a illegal facsimile reproduction (front), lithographed in black. The bottle wrapper is lithographed in blue.



in which it was used. The observation that the left margin of his example (the side that would have been bound into an almanac or similar publication) is so much narrower than the right margin (as seen both in his Figure 4 and in the photocopy he sent me) suggests to me that this item was torn from an almanac, or similar venue, and was not a stand-alone affair, such as a handbill.

I believe that the first time any of the Brown illegal facsimile reproductions has been illustrated in the philatelic literature was in Hohertz's article in 2000, in which he

showed an example of Type 2.

Type 2a

The overall size of this piece is considerably larger than that of the other four types. It measures about 130 x 213 mm. The illegal facsimile reproduction of the Brown revenue stamp is lithographed in black; its size (52 x 96 mm) is the same as that seen in Types 1 and 2. In the example shown in Figure 5 the blue color of the wrapper is not quite as deep as it is in my examples of Type 2, and the bottom frame line is incomplete at several points beneath "PHILADELPHIA." Otherwise, matters are as before: again, the format is Die 2, there is the same likeness of George Washington, etc.

Although the design of the illegal facsimile reproduction is the same in Type 2a as it is in Type 2, the two consumer warnings are arrayed differently. In Type 2, they are vertically disposed, one at each side (Figure 3). In Type 2a, they are horizontally arranged, one at the top and the other at the bottom (Figure 5). Except for trivial differences, the advertisement on the back of the illustrated example of Type 2a (Figure 6) is the same as the one on the back of Type 2. Notice again Brown's reference to the illustration of his "private Proprietary Stamp."

As was the case with Type 2, I can provide a sense of "where and when" for Type 2a. I have seen an illegal facsimile reproduction, identical in all respects to that shown in Figures 5 and 6, bound into The Philadelphia Medical Register and Directory for 1875. Because the Type 2a illegal facsimile reproduction was considerably larger than the dimensions of the book, it had to be folded when it was bound in at the time of publication.

As so often happens, uncovering certain facts leads to additional questions. The directory mentioned above was for 1875. So was The Tribune Almanac in which one of my two Type 2 items was bound. Why would Brown—or his printer—go to the trouble of preparing the illegal facsimile reproduction in two different formats (presumably in 1874 or a bit earlier) for use in essentially the same time frame? And why, given the relatively small dimensions of the Philadelphia medical directory, did he not opt to use Type 2, which is smaller than Type 2a, and which would have fit into the volume with less folding than was required for Type 2a?

Figure 6. The Type 2a illegal facsimile label reproduction (back).

Established 1822.

BEWARE OF WORTHLESS IMITATIONS.

BROWN'S

ESSENCE OF JAMAICA GINGER.

PREPARED ONLY BY

FREDERICK BROWN,

PHILADELPHIA, PA.

THIS RELIABLE PREPARATION, one of the oldest of American Pharmaceutical Products, still maintains its enviable reputation, and finds a steadily increasing sale without advertising, and in spite of piracy.

Brown's Essence of Jamaica Ginger is **EXTENSIVELY IMITATED.** Its high reputation has tempted the cupidity of parties whose only excuse for their unfair simulations exists in the great popularity of the *original*, and accidental similarity of their name.

BROWN'S ESSENCE OF JAMAICA GINGER is protected by the private Proprietary Stamp of the manufacturer, which is incorporated with the steel plate label (See other side.)

The attention of Druggists and the Trade generally, is called to the Price List of

English & French Medicines and Pharmaceutical Preparations,

Which will be mailed on application.

FREDERICK BROWN,

IMPORTING, MANUFACTURING AND DISPENSING CHEMIST,

N. E. Cor. Fifth & Chestnut Sts., Philadelphia.

Based upon what I have seen, Type 2a was used in more than one venue. An illegal facsimile reproduction removed from the above mentioned Philadelphia medical directory would have been severely creased as a result of having been sandwiched in place for some time. But the example that I am illustrating in Figure 5 is not creased. I suspect, therefore, that it was never housed in such a directory. The thought occurs that it may have been used as a freestanding flier or handbill. Perhaps so, but I notice that its margins are slightly uneven on all four sides, suggesting that it may have been trimmed down slightly by hand after being removed from wherever it had been housed.

I have also had the opportunity to examine the 1871 and 1880 editions of The Philadelphia Medical Register and Directory. The 1871 edition includes a full page advertisement by Frederick Brown, Jr. It is not illustrated, and there is no mention of his Essence of Jamaica Ginger in the advertisement. In the 1880 edition, there is no advertisement by Brown. Initially, I was concerned that his attractive colored plate might have been “liberated” by someone given to doing such things. But a few moments later, I came upon a Table of Advertisers; Brown’s name was not among them. Thus, the 1880 volume contained neither an illegal facsimile reproduction of Brown’s stamp nor any other advertisement by Brown.

I am unaware of an illustration of this illegal facsimile label having been published previously in the philatelic literature.

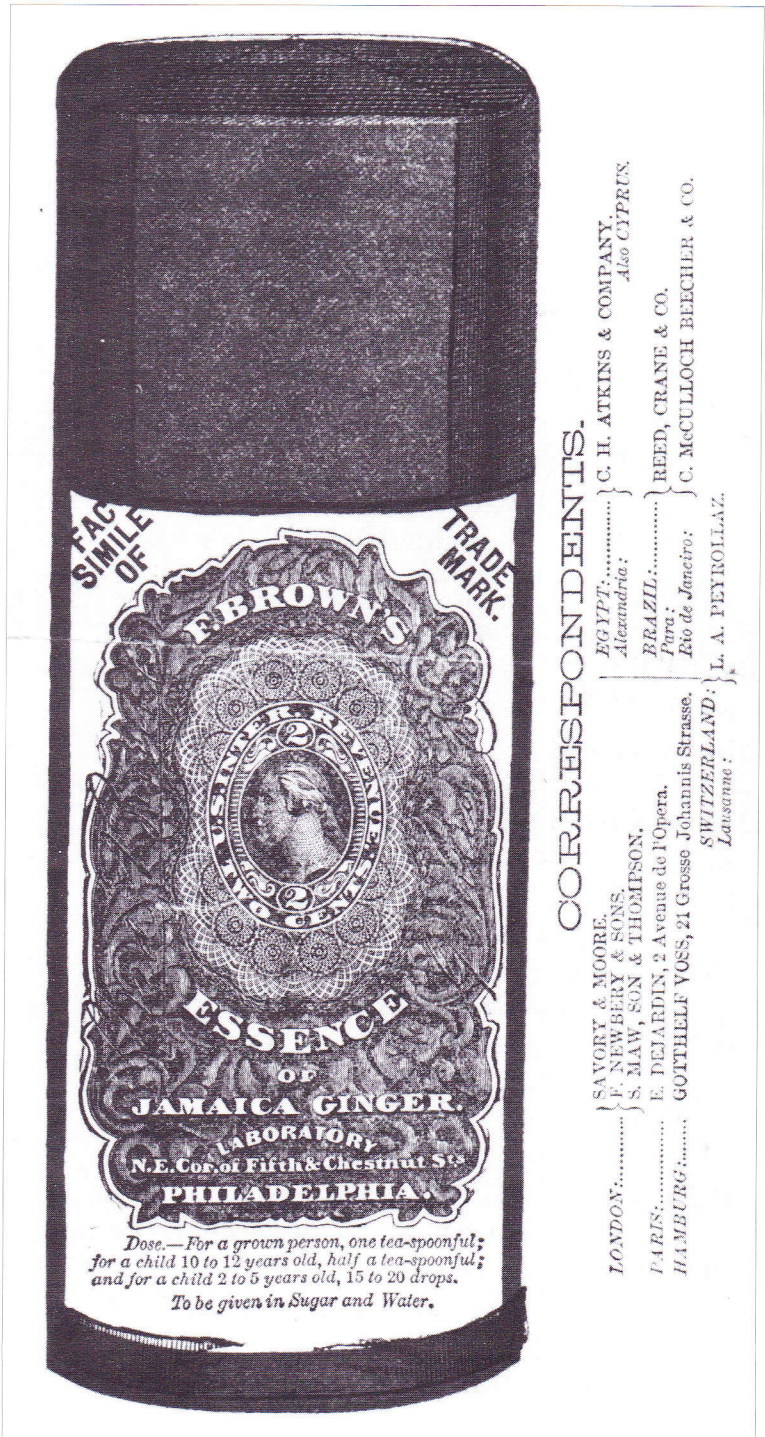
Type 3

Frederick Brown, Jr.’s intransigence in refusing to discontinue the illegal facsimile reproduction of his private die revenue stamps in various types of advertising was marked by his offering the Office of Internal Revenue an occasional sop that would suggest a conciliatory gesture on his part. After having jousting with the federal government since the early 1870s about his using what the government regarded as an illegal reproduction of his private die stamp—but which he insisted was merely a representation of a trade mark he and his father had registered (in 1857 or 1858)—Frederick Brown, Jr., came up with the modification shown in Figures 7 and 9. He caused the words “FACSIMILE OF” and “TRADE MARK” to be added in the upper left

and upper right corners, respectively, of the representation of his bottle label.

The illegal facsimile reproduction is litho-

Figure 7. The Type 3 illegal facsimile label (front). It is lithographed in black; the bottle wrapper is lithographed in blue. The piece’s ragged edges have been cropped graphically in reproduction.



Office of Frederick Brown,

N. E. Corner Fifth and Chestnut Streets.

PHILADELPHIA, APRIL, 1878.

Purchasers of Brown's Ginger are warned against piratical counterfeits intended to be sold on the splendid reputation of this matchless article. All *real* Brown's Ginger is prepared by FREDERICK BROWN, Philadelphia, and the label bearing his name is incorporated with his *private U. S. Internal Revenue Stamp*, to counterfeit which is felony.

BROWN'S GINGER—

FOR TRAVELER'S USE.

BROWN'S GINGER—

FOR SUMMER COMPLAINT.

BROWN'S GINGER—

FOR CRAMPS AND COLIC.

BROWN'S GINGER—

FOR SEA SICKNESS, NAUSEA.

BROWN'S GINGER—

STIMULANT: NO REACTION.

BROWN'S GINGER—

USED BY ARMY AND NAVY.

BROWN'S GINGER—

USED ALL OVER THE WORLD.

BROWN'S GINGER—

COUNTERACTS IMPURE WATER.

BROWN'S GINGER—

PREVENTS MALARIAL DISEASE.

BROWN'S GINGER—

DELICIOUS SUMMER DRINK.

BROWN'S GINGER—

EXCELLENT IN RHEUMATISM.

Figure 8.
Type 3 (back).

The message is dated April 1878 and Brown mentions his "private U.S. Internal Revenue Stamp."

graphed in black, and was depicted in place on a blue wrapper (Figure 7). The overall size of the piece shown in Figure 7 is about 120 x 200 mm. Because of the addition of the words in the upper right and left corners, the width of the illegal facsimile's design is now greater than in Types 1, 2 and 2a. It has increased to about 55 mm, rather than the 52 mm that obtained in Types 1, 2 and 2a. A second major change made by Brown in the design of Type 3, compared to that of the three I have described earlier in this paper, occurs in the dosing instructions. The fourth line is now separated from the third line by an empty space. This

has resulted in a corresponding increase in the vertical dimension of the design. In Types 1, 2 and 2a, the vertical diameter was 96 mm. In Type 3, the vertical diameter has increased to about 99.5 mm. Otherwise, matters are as before: again, the format is Die 2, there is the same likeness of George Washington, etc.

I have two examples of Type 3, the first of which (Figure 7) came my way in the late 1980s. Adjacent to the illegal facsimile reproduction is a listing of the firm's correspondents in a number of foreign countries. This page was removed from a publication in which it was housed—probably an almanac. I have collected almanacs for many years, but the only Frederick Brown almanac I have seen is one published by the Frederick Brown Company for 1895. It did not contain an illegal facsimile reproduction, but it did house on its cover an illustration of a legal facsimile reproduction of the Brown private die revenue stamp. So, although the illegal facsimile reproduction shown in Figure 7 might have come from an almanac published by Frederick Brown, Jr., it more likely came from another type of almanac (such as *The Tribune Almanac* in which the illegal facsimile reproduction discussed under Type 2 was bound).

The back of the page illustrated in Figure 7 is shown (cropped peripherally) in Figure 8. Again, this provides information permitting some inferences regarding chronology and the time frame in which the various illegal facsimile reproductions were used. Frederick Brown warns purchasers of Brown's Ginger against "piratical counterfeits" and advises prospective purchasers of the importance of looking for his name, which "is incorporated with his private U.S. Internal Revenue Stamp, to counterfeit which is felony."

I recently acquired a second example of Type 3 (Figure 9). I was impelled to purchase it because the impression is stronger and fresher than that of the example shown in Figure 7. The size of the design measures about 55 x 99 mm. Because this item has been trimmed down so severely, the overall size of the piece is irrelevant. Since it has been cut down, one can not say whether or not it also had a listing of Frederick Brown, Jr.'s correspondents in foreign countries. After looking at the front, I assumed that the information on the back would be the same as on my other example. But it is not. The first three lines of information on the back of this cut down

piece are the same as those shown (in Figure 8) of the back of the item illustrated in Figure 7. But the remainder of the text is concerned with indications for use of Brown's Essence of Jamaica Ginger, and with dosing instructions. There is no mention of his revenue stamp, counterfeiting or felonious use.

As was the case with Types 2 and 2a, I am able to provide some information regarding usage. Both examples of Type 3 have a message dated April 1878. The assumption is that the material was prepared in 1877, or very early in 1878, for distribution.

The item shown in Figure 9 also serves as an example of how poorly understood these illegal facsimile reproductions have been. I bought it rather recently from a dealer who participates in many regional stamp shows and who regards himself as being knowledgeable about match and medicine stamps. He usually carries a stock of those stamps that is much more extensive than that of other general dealers. But here is the description he offered for the item shown in Figure 9: "RS37/38"; Post M/M era; Facsimile Label in an Illegal Denominated Format." Errors here include the following: (1) if an RS number were to be associated with this, the pertinent number would be 38 (Die 2), not 37; (2) this is not a facsimile label that was used on a bottle of medicine. Rather, it is an illegal facsimile reproduction of the revenue stamp, and was used in one of several venues for advertising purposes and to inhibit counterfeiting; and (3) it is not from the era that followed abolition of the federal tax, effective July 1, 1883 (i.e., the "Post M/M era"). Rather, it was used (1878) at least five years before the tax expired.

Whether the above-cited misinformation originated with the dealer or with the collector who had sold the material to him, it underscores the general lack of information about these materials in the philatelic world, a circumstance that is quite pardonable when one considers that virtually nothing has been written about them.

I am unaware of this illegal facsimile label (Type 3) having been illustrated previously in the philatelic literature.

Type 4

The two items just discussed under Type 3 were used in advertising material in 1878 (and perhaps a year or two earlier and later, as well). The fifth type of illegal facsimile

reproduction of his private die proprietary stamp that Frederick Brown, Jr. felt obliged to use during the era in which the tax on proprietary medications was still in effect is shown in Figure 10. The pencilled notation of a previous owner advises that the clipping appeared in Harper's in 1882. (The back of



Figure 9. Another example of Type 3, this one being crisper and brighter than the one shown in Figure 7.

Figure 10.
Type 4. This
appeared in
Harper's in
1882.

CAUTION!

Unprincipled persons desiring to deceive the public with their imitations, usually copy

- I. The FLASK-shaped Bottle.
- II. The BLUE Wrapper.
- III. The general style of steel engraved Trade-Mark LABEL adopted 1858, for BROWN'S GENUINE GINGER.

The additional Trade-Mark in Red, White and Black, was adopted Jan. 1, 1881, to meet just such **FRAUDS.**

Below is a fac-simile of Wrapped Bottle (reduced $\frac{1}{4}$) of Frederick Brown's Ginger.

For sale by Druggists, Grocers and General Dealers
in all parts of the world.

the clipping bears a partial ad for grammar school textbooks published by Harper & Brothers.) The notation further indicates that the identical advertisement was also published in Puck on July 5, 1882. So, less than nine months before the tax on proprietary medicines was repealed in March of 1883 (to become effective on July 1, 1883) Frederick Brown, Jr. was still at it—continuing to use his illegal facsimile reproduction in advertising for his chief proprietary medication and to warn of counterfeiting of his product. Not only did he continue this illegal reproduction, but he also troubled himself to once again modify its appearance—probably in part to help fend off representatives of the Office of Internal Revenue by showing that he was making changes to help satisfy their (remarkably ineffective) demands. This is well exemplified by the red, white and black trademark banner that was adopted on January 1, 1881 (Figure 10).

One especially noteworthy change is that there is now a new image of George Washington. It differs from the one that had been used in Types 1 through 3 in several respects. He appears younger. His eye is more prominent and the interpalpebral fissure is wider. The “hairline” now juts forward centrally. The body of the mandible joins the ramus at almost a right angle, whereas in Types 1 through 3 this junction is poorly defined and the angle is considerably greater than 90 degrees.

In Types 1 through 3, the frame line beneath “PHILADELPHIA” is almost flat, and those undulations that are present are not pronounced. But in Type 4, the bottom frame line in this area is much more scalloped and undulated. Lesser changes are also present in the outer frame line on both sides of the design in Type 4.

Another prominent change occurs in the undulating double band that demarcates the central zone of the facsimile from its more peripheral component. The periphery of this double band courses several millimeters below “F. BROWN'S” and several millimeters above “ESSENCE” (Figure 10). In Types 1 through 3, it consists of an inner black line of color and an outer component resembling twisted rope. But in Type 4, a twisted rope is absent and has been replaced by a reticulated chain resembling boxcar-like structures.

Still another difference between Type 4

and Types 1 through 3 concerns the disposition of the lines of dosing instructions. In Types 1 through 3, the first of the four lines is situated well below the bottom frame line. But in Type 4 the first line of the instructions is much closer to the frame line, and intrudes upon it in several areas. In those areas where the dosing instructions would have fallen upon the frame line, the artist chose to interrupt the frame line, thereby rendering the text perfectly legible. There are also minor changes in the text of the dosing instructions. For example, "teaspoonful" is hyphenated in Types 1 through 3, but in Type 4 the words are not joined by a hyphen. Also, in Types 1 through 3, "spoonful" is followed by a semicolon. But in Type 4 it is followed by a comma. And in Types 1 through 3, "drops" is followed by a period; no punctuation is present at that point in Type 4.

The illegal facsimile reproduction is in black and white. Unlike Types 2, 2a and 3, the wrapper is not depicted in blue. Rather, it is in black and white, as is the newly added banner that is obliquely arrayed on the upper part of the wrapper. The arrangement is such that it obliterates the upper left corner of the illegal facsimile reproduction of the private die revenue stamp. I believe that Type 4 is what Holcombe (1979) (in the course of detailing the activities of Frederick Brown, Jr.) had in mind when he said that: "In an advertisement published July 15, 1882, he announced that his flask-shaped bottle was now being put up in a wrapper of blue paper. A steel-engraved trade mark label—aside from the wrapper label which included the private die stamp—had been adopted in 1858. However, to meet the frauds this trade mark label was re-designed as of January 1, 1881—the new one being inscribed 'Brown's Genuine Ginger' with his facsimile signature, printed in red and black on white paper. This trade mark label was affixed at the top of the flat side of the bottle when wrapped, while just below was the wrapper label which denoted the payment of the tax."

In his list of cautions (Figure 10) regarding the methods of counterfeiters, Frederick Brown, Jr. mentioned that such persons "usually copy" several aspects of the packaging. The second item on his list (Figure 10) is the blue wrapper. Holcombe misconstrued this point. He took Brown's words to mean that he was modifying the manner in which the

bottle of Jamaica Ginger was being put up by introducing the use of blue paper for this purpose. But that is wrong. Brown had been using a blue wrapper for decades. No wrapper is depicted in the Type 1 illegal facsimile reproduction (the so-called counterfeit). But in Types 2, 2a and 3, the illegal facsimile reproduction is shown on a blue wrapper (Figures 3, 5, 7 and 9). Although Type 4 appears in black and white in the magazine advertisement shown in Figure 10, the ad mentions that the wrapper is blue, and Brown did not imply that use of a blue wrapper was new.

The earliest illustrations of these blue wrappers were prepared no later than 1874. Furthermore, the blue wrapper was not used merely as an eye catching, decorative feature on these illegal facsimile reproductions. I have an RS38b on which about one-third of the back is covered by blue paper, apparently left there by someone who was particularly hasty in separating the revenue stamp from the underlying blue wrapper to which it had been affixed. I decided long ago to not soak off the blue wrapper remnants that adhere to the back of this stamp. They provide documentation as to how the tax stamp was applied to the wrapper that contained a bottle of Brown's Essence of Jamaica Ginger. So, Brown was using blue paper as a wrapper at least as far back as the time when the revenue stamps were being printed on silk paper, and probably even earlier than that.

The question of Die 1 vs. Die 2 is of particular interest here. As noted previously, in the "Boston Revenue Book" the style of Type 1 ("The Counterfeit") is correctly given as Die 2. And this is also the case in Types 2, 2a and 3. But in Type 4, the "e" in the abbreviation of "Frederick" is not properly shaped, having a loop that is closed. Thus, Type 4 is the only one of the illegal facsimile reproductions to be in the Die 1 format. But not so fast! The terminal "e" in "Genuine" is of Die 2 configuration, being well formed with an appropriately opened loop. So, is Type 4 of Die 1 or Die 2 configuration? Well, it's Die 1 if one goes by the form of the "e" in the abbreviation of "Frederick." But it's Die 2 if one considers the state of the terminal "e" in "Genuine." So much for attempting to fit into a Procrustean bed the series of design changes engineered by a die owner who could not resist monkeying around with reproductions of his beloved revenue stamp!

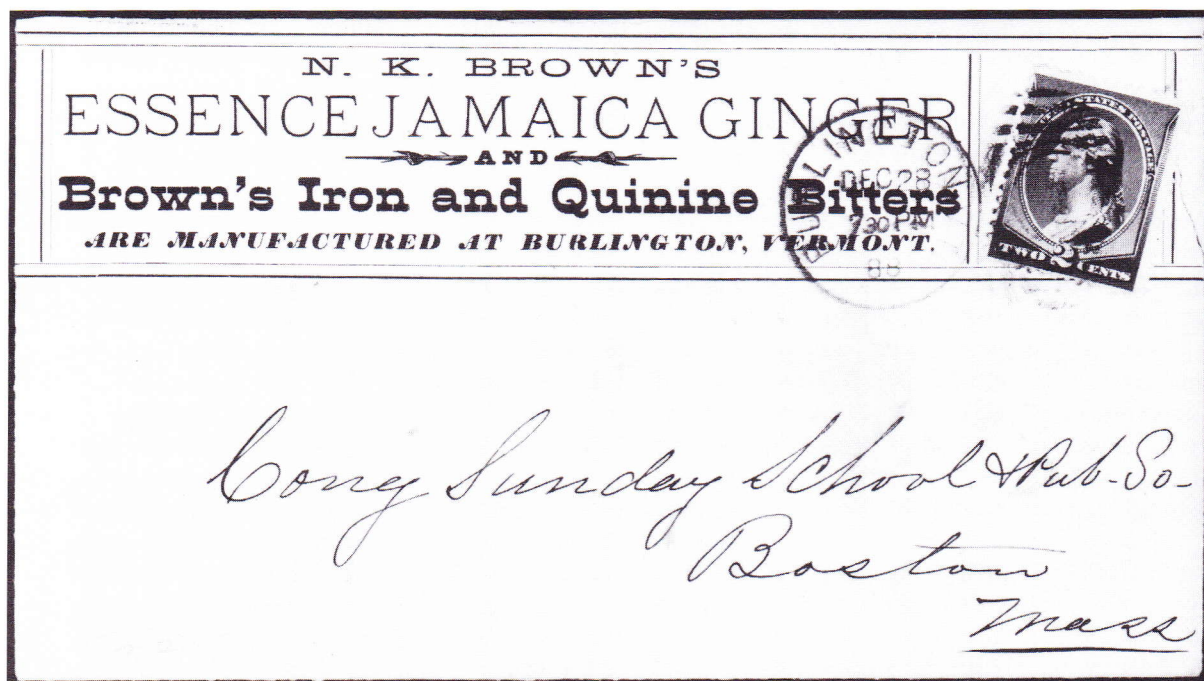


Figure 11a. A cover mailed from Vermont to Boston by one of the firms whose proprietaries included a Brown's Essence of Jamaica Ginger. The 2¢ green Washington stamp bears a duplex cancellation; the postmark date is December 28, 1888.

The reader will notice that despite the many changes Brown troubled himself to make in the illegal facsimile reproductions of his private die revenue stamp as late as 1881 (as seen in Type 4), he still persisted in incorporating the denomination of value and the proscribed words "U.S. INTER. REVENUE" in the design.

The reader will also notice that I did not include measurement data for Type 4. Initially, I thought that these might not be helpful, in view of the facts that (1) any attempt at vertical measurement would be hampered by the new, oblique band overlying the top of the bottle label, and (2) mention is made in the advertisement that it has been reduced in size by 25%—a possible source of still further inaccuracy.

For the record, the design measures 43 x (about) 79 mm, the latter dimension being the distance from the bottom of the instructions to the uppermost visible part of the outer frame line. The actual size of the illustrated design as it appeared on the wrappers of bottles of Brown's Essence of Jamaica Ginger would have been, therefore, about 57 x 105 mm.

I believe this is the first time that the Type 4 illegal facsimile reproduction of the revenue stamp has been illustrated in the philatelic literature.

Comment

Frederick Brown, Jr.'s use of these illegal reproductions of his United States Internal Revenue private die proprietary stamp concerned principally his Essence of Jamaica Ginger. He had a number of other proprietary medications. Some authors have commented on the difficulty occasionally encountered in assembling a list of a firm's portfolio of proprietary medications that it owned and manufactured. I am, therefore, providing a list in Table I of the Brown firm's proprietary medications as described on page 106 of the previously mentioned Tribune Almanac and Political Register for 1875.

Two leitmotifs, alternating and competing, run through the record of Frederick Brown, Jr.'s jousting with the federal authorities regarding his use of the illegal facsimile reproductions. The first leitmotif is Brown's (correct, as it turned out) belief that he could get away with his flagrant contravention of the provisions of Section 3429 of the Revised Statutes of the United States (Mahler, 1988). He persisted in using these illegal facsimile reproductions from the early 1870s right up until the tax law expired on June 30, 1883.

The second leitmotif coursing through this drama is the federal authorities' inability to stop him, despite having the law behind them and their having caused other manufacturers of proprietary medicines to promptly stop similar activities upon receipt of notification



by the government that reproduction of their private die medicine tax stamps in advertising material was illegal.

The answer to the question of how Brown thought he could get away with it, and why the federal government was unable to force him to stop, may rest in a reply given to me by a particularly prominent member of the American Revenue Association when I posed this question to him. His response (which was given with a world-weary smile) was, simply, "Even then there were lawyers!"

As to why Brown was so insistent in using these illegal facsimile reproductions in his advertising material, he had a well founded fear of other manufacturers producing preparations of their own for which they developed names that were remarkably similar to Frederick Brown's Essence of Jamaica Ginger. A good example is shown in Figure 11. N.K. Brown's Essence of Jamaica Ginger is prominently advertised on the front and back of this advertising cover—mailed from Burlington, Vermont, (the city of manufacture)—to Boston in 1888.

Upon contemplating Frederick Brown, Jr.'s behavior in his refusal to delete the denomination of value and the words "U.S. Inter. Revenue" from these illegal facsimile reproductions, and his relentless meddling with the design of these items, a number of words and phrases come to mind: querulous,

dogged, set in his convictions, exacting, great attention paid to detail, impatient, persistent, contentious, restless, perfectionist, tinkerer, tenacious and intransigent.

As stated earlier in this article, it is impossible to conclude that this highly principled and well regarded man had these illegal facsimile reproductions produced in an attempt to defraud the federal government of tax revenue. Because Type 1 has no printing on its back, passing thought might be given to such a possibility. But Types 2, 2a and 3 all had printed messages on their back, a

Figure 11b.
The reverse side of the cover shown in Figure 11a.

Table I

The Brown firm's proprietary medications

Brown's Essence of Jamaica Ginger
Brown's Cholera Mixture
Brown's Preserved Taraxacum Juice
Brown's Mutter's Cough Syrup
Brown's Bitter Wine of Iron
Brown's Cooper's Anti-Bilious Pills
Brown's Chapman's Anti-Dyspeptic Pills
Brown's Wistar's Cough Lozenges
Brown's Mrs. Harvey's Cough Syrup
Brown's Dentifrice, in bottles
Brown's Dentifrice, in tin canisters
Brown's Arabian Bacahout, in convenient bottles

circumstance that would be highly unlikely were one planning to affix this to a medicine container in an attempt to simulate a U.S. Internal Revenue stamp. The purchaser would never get to see the message on the back of the illegal facsimile reproduction in that case. Rather, Brown used these items as advertisements, and to rail against competitors who hoped to substitute products having names similar to Frederick Brown's *Essence of Jamaica Ginger*. He mentions his revenue stamp on the back of the Type 2 illegal facsimile reproduction (Figure 4) and on one of the Type 3 pieces I am illustrating (Figure 8). Beyond that, it is preposterous to maintain that the illegal facsimile reproduction of his revenue stamp published as an advertisement in magazines (e.g., *Harper's* and *Puck's*)—as shown in Figure 10—represents an attempt by Brown to defraud the federal government of tax revenue!

This concludes Part Two of my study of the Frederick Brown firm. In Part Three, I shall consider the legal facsimile reproductions of the Brown private die stamps that were used after the tax law expired on June 30, 1883, and I will also detail the subsequent course of the organization. For an understanding of this, one must also have knowledge about subsequent changes in the firm's ownership that have not been made known previously in the philatelic literature.

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First look at new Ukrainian excise tax stamps

By John Semeniuk, ARA



Figure 1 (reduced)

The closing paragraph of my article on Ukrainian taxpaid in the July-August 2003 issue of *The American Revenuer* mentioned the fact that new types of alcohol and tobacco excise tax stamps were being planned for the summer of 2003.

These new types were in fact issued, and here now is a look at the new designs along with preliminary descriptions.

Figure 1 illustrates the new excise tax stamp for domestic alcoholic products. The size of the strip falls within the same range as that of the issue it replaced, namely, 20 x 158 mm. The main colors are turquoise and pink.

Figure 2 illustrates the new design of the tobacco excise tax stamp for domestic products. The size is the same as that of the issue it replaced, that is, 20x44 mm (note: a typo by me in the text of the article from 2003 erroneously gave the length as 144 mm). The main colors are gray and lime green.

Both of the above stamps incorporate a hologram strip as a security feature. The dating

code used on the stamps is the same as the one described in the above-cited article. But these new issues incorporate a production code which the previous issues lacked. This element requires some additional research, and hopefully this can be done in the near future.

Reference

Semeniuk, John. 2003. Ukrainian Taxpays. *The American Revenuer*. July-August; 57:80- 84.



Figure 2.

The Editor notes...

...that member Alan Hicks is happy to report that his book, *Civil War Era Occupational Licenses 1863-1873*, has earned several high awards at pPhilatelic literature exhibitions. These include NAFEX 2004, Gold with felicitations; APS StampShow 2004, Gold; CHICAGOPEX 2004, Gold; Military Postal History Society Literature Award 2004; and most recently COLOPEX 2005, Gold and Grand! In addition, reviewers have been generous in their praises. All this good news combines to reward the years of work and research and expense that it took to create this definitive

work on Civil War Licenses. Autographed and numbered first edition copies are available from Alan Hicks, 2 South Hill Court, Morristown, NJ 07960. The cost is \$95.00 plus \$5.00 shipping and handling. (New Jersey residents add 6% tax) Mr. Hicks regrets the relatively high cost of this book, but notes that no financial help was available from any of the traditional organized philatelic groups who normally help support the publication of philatelic research.

The blue type A

by Ben Czech



The rediscovered Type A Blue.

Given the ferment of activity in revenue stamped paper during the past three decades, it is surprising to find the discovery or perhaps the rediscovery of Scott unlisted items in this field. But that is exactly what this column is about to do.

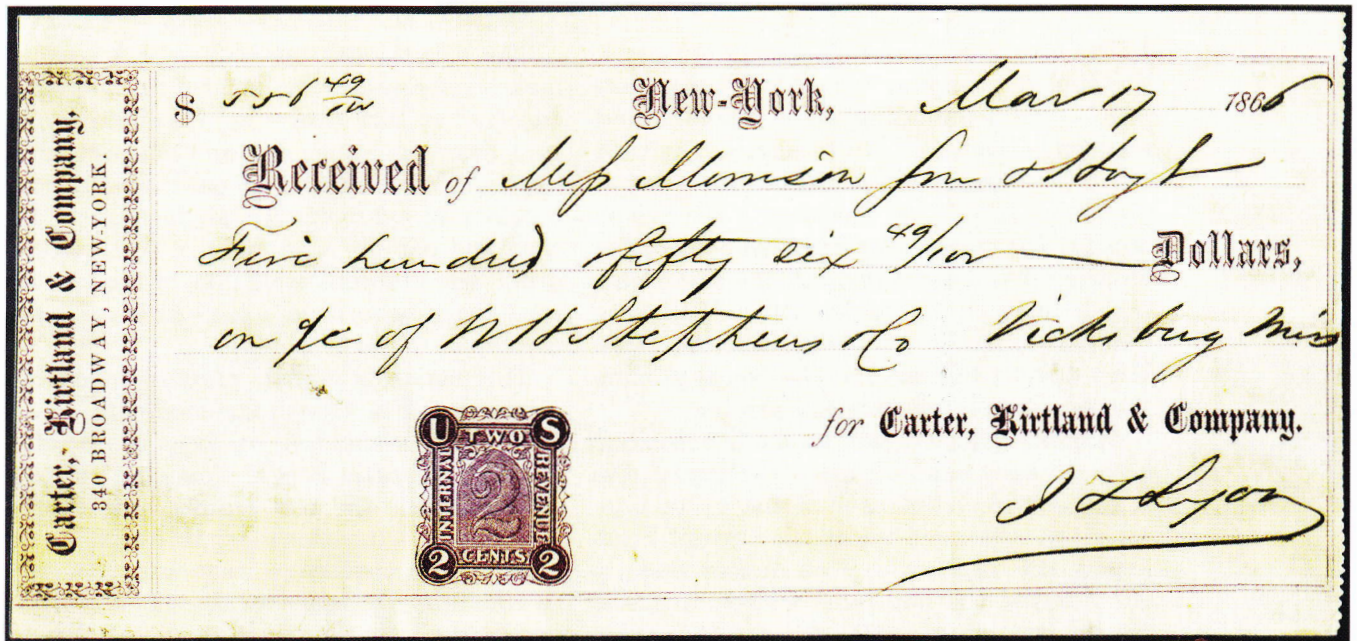
But first a little history. During the 1970s Sam Smith initiated the reassessment of revenue stamped paper with two series of synoptic articles that appeared in the Bureau Specialist and The American Revenuer. Single-handedly Smith ignited renewed interest in revenue stamped paper. His efforts brought real photographs to the Scott U.S. Specialized, substituting for the line drawings that had been the sole illustrations since the listings had first appeared in the late 1930s.

The second wave of students included the trio of Joe Einstein, Tom Kingsley and Dick DeKay, whose Handbook For United States Revenue Stamped Paper was published by the ARA in 1979. Einstein continued to write a column focusing on new discoveries in The American Revenuer. Their discoveries and survey of the major collections led to a substantial revision of the listings in the Scott U.S. Specialized, including the delisting of many varieties that were not reported.

The sale of the George Turner collection in 1980 further stimulated the interest in stamped paper. Kimber Wald's centennial article on the Civil War era stamped paper (Types A through W) appeared in the 1983 American Philatelic Congress Book, placing the study of stamped paper on a firm basis by combining the philatelic discoveries with a look at the laws that brought revenue stamped paper into being.

Beginning in 1989 Bill Castenholz's priced field guides attempted to list every user of each type of stamped paper. Volume 1, the Western States was revised in 1996 and more than doubled the number of original listings. The most substantial single public dispersal of revenue stamped paper came with the Kelleher auction of the Morton Dean Joyce in 1991. The dispersal of the collections of each of these second wave authors was for the most part through private treaty. Much of the material wound up in the collections of Ed Lipson, Joe Antizzo and William Buford. The dispersal of these three great collections was well documented through auction catalogs (in the case of Lipson and Antizzo) and a private treaty catalog of the Buford collection.

Throughout this 35 year period of discovery and rediscovery of revenue stamped



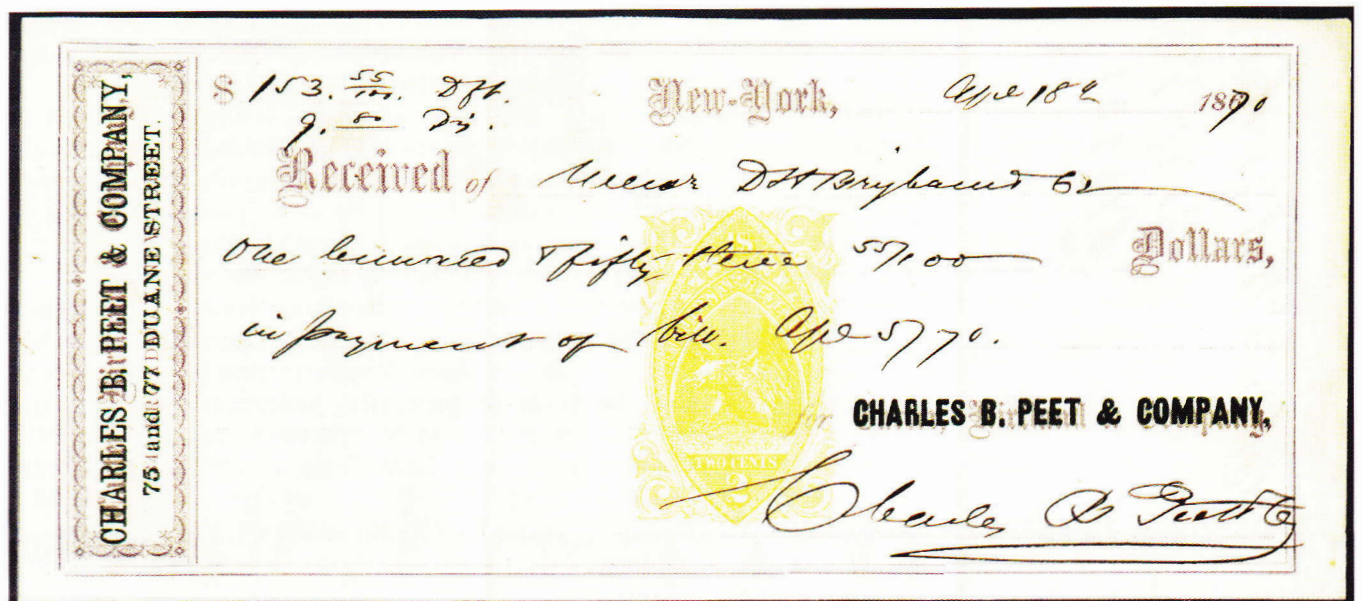
paper a number of early listings have disappeared from the modern listings. Perhaps of greatest interest are two type A colors, blue and carmine. These listings for the blue and carmine type A date back to the Sterling 1888 catalog and almost certainly indicate that these items were in the collection of Hiram Dietz.

Sterling described the blue type A as located in the lower left center of the document and the recent rediscovery of the blue type A matches that description. One is tempted to think that this is the very item from the

Dietz collection that was missing in all the great collections formed in the second half of the twentieth century. How it was lost to philately during that period will probably never be known. The current example was found by a revenue collector in an otherwise undistinguished small lot of stamped paper at an estate auction of a local stamp dealer in Connecticut. The revenue collector compared it to Bob Hohertz's website on revenue stamped paper (www.rdhinstl.com/rn/rn.htm) and inquired as to why the blue A was not listed or illustrated on the website.

The Type A Violet used by Carter, Kirtland & Co.

A Carter, Kirtland & Co. Type B receipt overprinted Charles B. Peet & Company.



The blue A is found on a receipt of Carter, Kirtland & Company which has been overprinted in red reading up at the left and reading horizontally at the lower right with the new company name Charles B. Peet & Company, the result of either a merger or buyout. The receipt face and stamp appear to be printed simultaneously in the same blue ink, a practice of the American Phototype Company up to January 1866, although there is no direct evidence that the whole production was done by the contract printer.

Veteran collectors will no doubt recognize both company names. Carter, Kirtland & Co. is the sole reported user of the violet type A that is subsumed under the current Scott listing RN-A8 Purple. This author finds it curious that the imprinted Carter, Kirtland receipt is grouped under the catalog's color purple when among the type B listings we find both the purple (RN-B11) and the violet RN-B13). All of the violet Carter, Kirtland & Co. receipts that the author has seen were used in 1866. These violet receipts have the usual receipt text beginning "Received of..." with space for the company to fill in the amount and any other particulars.

The receipt with the blue type A imprint makes reference in the printed text to "Note dated..." so this receipt is of a different nature than the violet one and suggests that Carter, Kirtland may have used two different receipts to acknowledge payment, one for cash and one for a promissory note or time draft. The different color inks of the two receipts may have been a convenience for the employees of the firm.

This notion is further reinforced by a receipt printed in violet imprinted with an orange type B stamp that has been overprinted in green "Charles Peet & Company." In this 1871 example the text matches the earlier violet receipt. It seems likely that receipts for money were used more frequently and so a reorder was necessary for the violet receipts and by the time they were reordered, American Phototype had ceased using the type A stamp.

With this rediscovery of the blue A, one has to be curious about the loss to philately of the carmine type A mentioned earlier. Where does it reside today?

State Revenue News—2nd quarter 2005

The second quarter of State Revenue News for 2005 is described by Editor Scott Troutman as "Leftovers, Addendum and Miscellaneous"; "this issue is sort of spring housecleaning." Well, don't dismiss this issue; yes, it departs from the usual theme issue, but there is a goodly amount of valuable information included.

The late Chuck Spaulding provides an update of an article appearing in the November-December 2001 issue of *The American Revenuer* by Ron Leshner based on an article by Spaulding. "Perfins Found In Maryland Liquor and Wine Excise Tax Stamps" vastly increases the number of known perfins used in Maryland by liquor and wine manufacturers and wholesalers.

Other shorter items include an update of Connecticut cigarette floor tax decalcs, a North Dakota mule deer discovers, a Kansas duck stamp error, the short political career of a North Carolina Agriculture Commissioner, Savannah liquor stamps, Arkansas beer stamps used on top on Missouri stamps,

a District of Columbia cigarette meter and various auction reports.

In another major article, Scott Troutman and Jack Stewart provide "Philadelphia Documentaries: More Info." Much of the information is based on an unpublished letter written in 1955 with additional commentary. It does, indeed, provide additional information.

Not to be forgotten, is the final nugget in this issue: the 386 lot SRS Auction 32. Arkansas to West Virginia, this sale has all sorts of state and local revenue stamps. Bidding is limited to members of the State Revenue Society; another reason to join this group.

The State Revenue News is published quarterly by the State Revenue Society for its members. A subscription is included with membership. For information about the society and membership contact the SRS secretary Kent Gray at PSC 94 Box 2529, APO AE 09824 or Scott Troutman at Box 421, Duncansville, PA 16635-0421.

Special Horticulture 1902 stamp

In answer to Scott Troutman's question in the March-April The American Revenuer, "What is it: Special Horticulture 1902 stamp?" a copy of an article from Stamp Collector is enclosed together with two copies of the border stamp from my collection.

[The undated clipping from Stamp Collector illustrates a similar stamp dated Series 1901-02 with a 1¢ First Bureau Issue postage stamp attached to the center. The editor's answer to what is this was: "The item to which the stamp is affixed is an advertising collar—a frame printed onto an envelope (or label, as here) promoting goods, events or services. These were briefly popular before the U.S. Post Office Department outlawed them."]

A copy of this stamp is also shown in the Cinderella Stamp Club handbook number five, entitled Collecting Seals and Labels by Charles D. Rabinovitz, published in 1982.

stamp, but I'm suspicious that may be how someone used it. The "Horticulture" and the border stamp usage has me wondering if it was given out at some repetitive fair, like a state fair, as a souvenir of the Horticulture Building, maybe for a book like they have done at some of the big stamp shows. I say that because of the dates on the stamps Walt

Shown on page 47 and described as a "border seal," he assigns a value G which is \$15-25.

Neither of these sources tells who produced the seals. They were in use for several years since the Stamp Collector illustration is dated 1901-02, Troutman's is 1902 and mine are 1903. Apparently the postage stamp was soaked off of Troutman's copy.

Walt Vetter

Scott Troutman replies

Walt Vetter's thinking is that this stamp was a border

has. Got me. Still a mystery.

Scott Troutman



Canadian Revenue Newsletter—March 2005

"The 'Companies' We Keep" in the March 2005 issue of The Canadian Revenue Newsletter, J. Richard Fleet looks at two outstanding cancellations found on second issue bill stamps; both are from two of Canada's past leading citizens, William Price, a lumber merchant, and John Redpath, founder of the Canada and Dominion Sugar Co.

Editor Christopher Ryan provides two articles. "A Scarce Example for the War Exchange Tax on Periodical Publications" illustrates a mailing wrapper for House & Garden mailed from the U.S. to Canada with a 4¢ Presidential stamp. However, from June 25, 1940, until October 12, 1945, there was a 10% excise tax, the War Exchange Tax, applied to imports from non-British Commonwealth countries. This magazine called for a 1 3/4¢ tax which was paid with a 1/4, a 1/2 and a 1¢ stamp. The amount of the tax payable in

stamps was to be 10% of the average subscription price per issue with a minimum of one-quarter cent per copy. This wrapper is unusual in that the tax was paid with stamps from three different series; a 1¢ Second Issue Customs Duty, a 1/2¢ Three Leaf Excise and a 1/4¢ George V Excise stamp.

Ryan's second article is part three of "Ontario Municipal User-pay Garbage Tags and Bags." Yes, garbage bag stickers. An interesting look at something we usually buy to throw out with the trash.

Canadian Revenue Newsletter is the publication of the Canadian Revenue Study Group of BNAPS. For more information contact the group's chairman, Fritz Angst (W2200 First National Bank Building, 332 Minnesota Street, St. Paul MN 55101) or the newsletter editor Chris Ryan (569 Jane Street, Toronto, Ontario M6S 4A3).

A tobacco excise tax stamp from central Asia

by John Semeniuk, ARA



The streets of New York City may not be paved with gold, as popular lore once had it, but there is no denying that on occasion the city sidewalks do offer you a golden opportunity to add a little something of special interest to your collection of taxpaid revenues. That is how the item pictured here came into my possession, courtesy of an eagle-eyed relative who spotted it lying on the ground, discarded like so much garbage.

Recognizing it for what it really was—which is to say, something more than just a piece of trash—and knowing my interest in such items, he plucked it right up and brought it to my attention in due course. The item in question is a tobacco excise tax stamp from Kyrgyzstan. It is pictured here in place on a split-open pack of Camel brand cigarettes, in this case made locally in Kazakhstan.

Bordering on each other, Kyrgyzstan and Kazakhstan are two central Asian countries which arose on the ashes of the former Soviet Union. Both have been independent since 1991. Of the two Kyrgyzstan is the smaller. It is a mountainous land about the size of

Nebraska. Rich in natural resources it has a population of under five million people.

The stamp measures 20 x 44 mm in size. It is printed by offset in soft pastel shades of pink and light blue green. The national stylized yurt symbol of Kyrgyzstan, done in a bold gold brown, dominates the left-hand side of the strip. Four lines of microprint text, also gold brown in color, appear both above and below the rays of the solar-like yurt symbol. A two-line alphanumeric code appears in black in the center of the stamp. The meaning of this code remains unknown at present.

The language used in the microprint texts is Kyrgyz, which employs the Cyrillic alphabet. In transliteration the first line consists of a repeating sequence of two words: "KIRGIZ RESPUBLIKASI" The second line also bears a repeating sequence of two words that reads: "MARKASI AKTSIZDIK." The third line repeats the text of the first, while the fourth line repeats the text of the second. The same arrangement is followed in the four microprint lines of text found in the bottom portion of the stamp.

Fortunately, the meanings of the texts can be interpreted without a knowledge of the Kyrgyz language. For example, the meaning of the first line ("KIRGIZ RESPUBLIKASI") is fairly selfevident, i.e., "Republic of Kyrgyzstan."

The meaning of the second line can likewise be ascertained quite readily on the basis of a comparison with similar designations found on Russian and Ukrainian tobacco excise tax stamps. In both the latter Slavic languages the word for "stamp" is "marka," and the words for "excise" are, respectively, "aktsiznaya" (Russian) and "aktsyzna" (Ukrainian). By inference, the Kyrgyz designation "markasi aktsizdik" also means "excise stamp."

One final point of interest. As noted above, the actual cigarettes were made in Kazakhstan. This is a significant detail inasmuch as it identifies the product as an import into Kyrgyzstan. This in turn identifies the

Kyrgyz excise tax stamp as one for imported products, not for domestic ones.

The stamp undoubtedly represents but the tip of what is probably a fairly large body of Kyrgyz revenues which have been issued since 1991. Needless to say, I was rather thrilled to acquire this item, as it is the first, and to date the only, such item from this central Asian country that I have encountered. This relative lack of availability is paralleled by a downright dreadful dearth of information about such material from this part of the world.

One can only hope that these items are being saved, documented, and catalogued for posterity by some dedicated local collector or collectors.

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.

BUFFINGTON, NINA 6892. 1911 -3rd Ave N, Seattle WA 98109. US-Cancels, US-Revenue Stamped Paper.

HERMAN, JOSEPH M 6894. 7294 Markal Dr, Middleburg Hts OH 44130. Proposed by: Roger C Forsyth 5485. US-Possessions, US-Postal Notes, US-Savings, US-Scott Listed, US-Telegraphs.

RICH, ROBERT P 6891. Box 916, Berkely Springs WV 25411. Proposed by: Eric Jackson 1563. US-1,2,3 Issues.

ROKITSKI, STEPHEN 6895. 1036 Chatmoss Dr, Virginia Beach VA 23464. Proposed by: Eric Jackson 1563. United States.

ROONEY, WARREN 6890. United States.

SANNICANDRO, VINCENZO 6893. Via F Spinelli 31, Bitonto BA 70032, Italy. Proposed by: Martin Richardson 1507. Italy, Italy-Colonies, Trieste,

Worldwide.

Deceased

4166 LOWE, GEORGE E

2777 NELSON, DAVID V

Resigned

0593 DEKAY, W R

4718 SPIRA CARSON, CHAPMAN

Address changes

BASLAW, LOUIS 5800. 2358 NW Marshall St, Portland OR 97210-2913

HINDIYEH, DWAYNE J 5292. 49800 Rancho San Felipe, La Quinta CA 92253

KOLCZ, FRED J 1441. 729 Hickory Ln, Carol Stream IL 60188

MOODY, MARK 5725. 883 Rochdale Dr, Kirkwood MO 63122-2411

SCARPANTONI, WILLIAM 5619. 4 Tulip Court, Highland Mills NY 10930

SHAFFER, DAVID L 4374. Box 252, Gleneden Beach OR 97388



ERIC JACKSON

Post Office Box 728 • Leesport, PA 19533-0728
610-926-6200 • FAX 610-926-0120 • e-mail eric@revenueer.com

MAIL & INTERNET AUCTION #196

CLOSING DATE: September 18, 2005 at 11:00 pm EDT

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EDT closing time

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 or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. 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 \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES - Scott Catalogue Numbers

1	First Issue Revenue Stamps R1b F-VF	40.00
2	R12c F-VF	42.50
3	R24c on a certified correct copy of the original Charter Party for the schooner Messenger, 1867, VF	--
4	R33c tied by black h/s to a bill of lading for the brig Jacques carrying 1,000 barrels of crude petroleum, 1867, F-VF	--
5	R36a tied by embossed cancel to a piece of document, F-VF	--
6	R36c tied by blue h/s to a bill of lading for the bark Teresa bound for Maracaibo, Venezuela, from New York, 1837, VF	--
7	R36c tied by blue C. T. Caruana h/s to a bill of lading for steamship Morro Castle of the West India Steamship Co. 1867, VF	--
8	R38c black L. & C./1864 (Lawrence & Cohen Playing Cards) printed cancel, F PHOTO	--
9	R44c two examples tied by black h/s on a Durango Silver Mines stock certificate, 1865, VF	--
10	R44c two strips of four on a Bill of Sale of the schooner Ida Morton, Rockland, Maine, 1871, F-VF	--
11	R52c, R71c on an Agreement of Sale of the Canal Boat David Cope, Lockport, N.Y. 1865, F-VF stamps on inside, splitting along fold	--
12	R55c, R69c on a Bill of Sale of the ship William F. Storer, New York, 1863, VF	--
13	R60c four copies on a Chattel Mortgage for an undivided half of the Canal Boat T.G. Clark of Durhamville, New York, 1871, F-VF	--
14	R78c on a Chattel Mortgage for the Canal Boat Kachal King of Ithaca, New York, 1864, F-VF	--
15	R81a F	180.00
16	R84c and five other stamps on a foreign bill of exchange being disbursement of the Schooner O.L. Rourke, Savannah, Ga. 1869, F	--
17	R88a VF PHOTO	300.00
18	R90a F-VF crease PHOTO	175.00
19	R94a VF PHOTO	125.00
20	R100a F PHOTO	1,200.00
21	Pacific Mail Steam Ship Co. Cancels Alaska, P-1G, R71c, blue h/s, three strikes reading up, F PHOTO	--
22	America, P-1H, R68c, blue h/s reading up, F PHOTO	--
23	China, P-1J, R68c, blue h/s reading up, F short perfs PHOTO	--
24	Great Republic, P-1O R68c, blue h/s reading up, F light crease PHOTO	--
25	Great Republic, P-1O R69c, blue h/s reading down, F couple short perfs PHOTO	--
26	Japan, P-1Q, R71c, blue h/s reading up, F PHOTO	--
27	Japan, P-1Q-1, R68c, blue h/s reading down, F crease PHOTO	--
28	Japan, P-1Q-2, R68c, blue h/s reading down, F small faults PHOTO	--
29	Ocean Queen, P-1S, R145, blue h/s, four strikes reading up, F PHOTO	--
30	Second Issue Revenue Stamps R107 tied by blue h/s to a United States Lloyds Certificate of Insurance on 1/2 interest in 1,000 Bbls of refined petroleum, VF	--
31	R130 F PHOTO	550.00
32	Third Issue Revenue Stamps R150 F PHOTO	600.00
33	Documentary R159 used, F PHOTO	175.00
34	R163 spectacular perf freak, used, VF PHOTO	--
35	R193 used, VF PHOTO	125.00
36	R384 used, F-VF PHOTO	210.00
37	R459 used, VF PHOTO	110.00
38	R510 used, VF	77.50
39	R617 cut cancel, staple holes, VF PHOTO	140.00
40	R685 cut cancel, F-VF PHOTO	92.50
41	R703 perfor, VF PHOTO	110.00
42	R708 used, VF light adhesive stain on back PHOTO	190.00
43	R714 perfor, F-VF PHOTO	110.00
44	Proprietary RB29p block of four, mint, F-VF PHOTO	350.00
45	Wines And Cordials RE148 mint, F-VF PHOTO	130.00
46	RE156 mint, F PHOTO	160.00
47	RE163 mint, VF PHOTO	130.00
48	RE164 mint, F-VF PHOTO	325.00
49	RE165 mint, VF PHOTO	190.00
50	RE187 mint, VF PHOTO	110.00
51	RE189 mint, VF PHOTO	90.00
52	RE194 mint, VF PHOTO	140.00
53	RE197 mint, F PHOTO	300.00
54	RE202 mint, F PHOTO	275.00
55	Beer REA28a (29B) SON F. JONES, PORTSMOUTH, N.H. circular h/s, F-VF repaired thin PHOTO	750.00
56	REA37c (38C) F creases and small tears PHOTO	200.00
57	REA38f (39F) sheet of twenty, initials at top, plate #3329 at bottom, creases ending in repaired tears, F-VF appearance	1,500.00
58	REA190a Series 1947 1/6 bbl. purple, mint, VF PHOTO	--
59	REA191 (219a) mint, XF 219a (REA193)	300.00
60	REA194 (220a) mint, XF 220a (REA194)	300.00
61	REA195 (221a) mint, XF 221a (REA195)	450.00
62	REA197 (223a) mint, XF 223a (REA197)	350.00

63	Silver Tax RG45 mint, VF	25.00
64	RG69 mint, VF	100.00
65	Tax Exempt Potatoes RI14a provisional booklet of 24, purple on pink cover, VF	35.00
66	RI15 & RI16 booklet cover, purple on white, no stamps, F-VF	--
67	Narcotic Tax RJA58b mint, VF PHOTO	200.00
68	RAJ68a mint, XF PHOTO	400.00
69	RAJ70a mint, XF PHOTO	325.00
70	RAJ78b mint, VF PHOTO	125.00
71	Embossed Revenue Stamped Paper RM3 sharp strike on a 1756 warrant, F-VF some margin faults, attached to a copy of the unpaid invoice	200.00
72	Revenue Stamped Paper RN-B11 Washington, N.J. Phillipsburgh National Bank check. Unused, VF	100.00
73	RN-B17c Virginia, Nevada. Agency of the Bank of California, Gould & Curry Silver Mining Co. check. 1870, VF	35.00
74	RN-C16 New York, N.Y. N. B. Falconer & Co. receipt, 1872, VF small faults	350.00
75	RN-C21b Virginia, Nevada. Agency of the Bank of California, Gould & Curry Silver Mining Co. check. 1871, VF	65.00
76	RN-D9 Helena, Montana Territory. Banking House of L.H. Hershfield draft. 1874, VF	75.00
77	RN-G1 Tombstone, Arizona Territory. Agency Pima County Bank draft. 1880, VF	--
78	RN-J11 Philadelphia, Pa. Commercial National Bank check. Unused, VF	60.00
79	Private Die Match Stamps RO6c F-VF	22.50
80	RO12a horizontal pair, F-VF crease, light soiling PHOTO	95.00+
81	RO37b F-VF PHOTO	125.00
82	RO57c VF light crease	40.00
83	RO69b F	37.50
84	RO76a F	75.00
85	RO80b F-VF	45.00
86	RO94c partial imprint at right, VF small filled thin PHOTO	135.00
87	RO113c F-VF filled thin PHOTO	175.00
88	RO126b F	20.00
89	RO126c F	60.00
90	RO141a F-VF small thin	32.50
91	RO141b F thin spot	32.50
92	RO147a VF light creases	85.00
93	RO159b F-VF few nibbed perfs	75.00
94	RO179d F-VF	50.00
95	RO181b F-VF	45.00
96	RO186u F crease, sealed tear PHOTO	675.00
97	Private Die Medicine Stamps RS14d top plate #79, mint, F-VF	75.00
98	RS29c F PHOTO	160.00
99	RS34b VF small sealed tear PHOTO	125.00
100	RS48b F-VF PHOTO	125.00
101	RS49d VF filled thins	65.00
102	RS68c F light creases PHOTO	140.00
103	RS70b F PHOTO	125.00
104	RS75u F perf faults PHOTO	165.00
105	RS100b VF light crease PHOTO	300.00
106	RS134a VF small filled thin	110.00
107	RS137d F-VF small thin	140.00
108	RS138c F-VF small faults	50.00
109	RS148c F	90.00
110	RS169b F	110.00
111	RS181d F-VF	125.00
112	RS223b F-VF	110.00
113	RS225b VF	50.00
114	RS270b F	75.00
115	Private Die Perfume Stamps RT7b F-VF	30.00
116	RT11b F	70.00
117	RT15d double transfer, F-VF thin, small faults including small hole	300.00
118	Private Die Playing Cards Stamps RU7d F-VF	85.00
119	Motor Vehicle Use Tax RV12 mint, VF	47.50
120	RV15 mint, VF	27.50
121	RV17 mint, VF	22.50
122	RV20 mint, VF	62.50
123	RV31 mint, F-VF	72.50
124	RV34 mint, F-VF	47.50
125	RV38 mint, VF	35.00
126	RV39 mint, VF	35.00
127	RV41 mint, VF	24.00
128	RV45 mint, F-VF	47.50
129	RV49 mint, F-VF	35.00
130	RV50 mint, VF	27.50
131	RV53 mint, VF	17.00
132	Distilled Spirits Excise Tax RX24 mint, VF	--
133	Firearms Transfer Tax RY3 mint, VF	85.00
134	RY6 used, F-VF	110.00
135	RY8 used, F-VF	75.00
136	Process Butter Springer FB35b VF creases	9.00
137	Oleomargarine FE55 VF	4.00
138	Cigars TC676a VF sealed tear	15.00

139	Tobacco TF312 F faults and repairs	20.00
140	Tobacco Strips TG2 mint, VF crease	15.00
141	Tobacco Tinfoils Hicks TF1-4 VF small faults	50.00
142	TF2-4 VF small faults	20.00
143	TF3-34 F-VF small faults	50.00
144	TF4-6 F-VF small faults	40.00
145	TF5-19 VF small faults	40.00
146	TF5-70 VF small faults	25.00
147	TF5-78 VF small faults	25.00
148	TF5-79 VF small faults	25.00
149	TF6-8 F-VF small faults	40.00
150	TF6-11 VF small faults	25.00
151	TF6-17 VF small faults	25.00
152	TF6-36 VF small faults	25.00
153	TF6-44 VF small faults	25.00
154	TF6-53 VF small faults	40.00
155	TF6-60 VF small faults	25.00
156	TF6-65 VF small faults	40.00
157	TF10-6 VF small faults	40.00
158	TF10-9 VF tiny flaws	40.00
159	TF10-11 VF small faults	50.00
160	TF10-17 VF small faults	40.00
161	TF10-18 VF tiny flaws	25.00
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168	Hydrometer Labels 1929 prefix C, mint, VF light crease	--
169	First Issue Revenue Proofs R65P3 VF	120.00
170	R71P4 VF	33.00
171	First Issue Revenue Trial Color Proofs R82TC4 carmine plate proof on card, VF	85.00
172	Proprietary Trial Color Proofs RB3TC5 blue & black on white transparent paper, gummed, block of four, VF	240.00
173	Newspaper Stamps PR9-23 Facsimile sheets, 2-10c, 4 each, black sheet of 28, 12-96c, 3 each, red sheet of 24, F-VF	--
174	Express Company Stamps & Labels Mosher AMEX-F23 used, VF pinhole	10.00
175	ENEX-F1 unused, VF corner nick	20.00
176	FPDD-S1 used, VF creases	15.00
177	MSPD-S3 used, VF	15.00
178	PCSD-S4 unused, VF	15.00
179	UCMD-S2BP booklet pane of one, mint, VF	--
180	College Stamps Business College, 1c blue (salmon), used, VF PHOTO	--
181	Business College, 2c blue, used, VF PHOTO	--
182	Business College, 2c blue (orange yellow), used, F	--
183	Business College, 2c violet (orange yellow), used, thin spot, VF	--
184	College Revenue, 1c light blue, used, F-VF	--
185	E.B.C. Postage, Type 1, 3c carmine rose, used, F PHOTO	--
186	E.B.C. Postage, Type 1, 3c blue, used, F-VF light crease PHOTO	--
187	Eastman National Business College, 2c red, used, VF crease PHOTO	--
188	M.O. College, 3c rose carmine, unused, F PHOTO	--
189	Telegraph Stamps 15TO2 booklet pane of four, mint, VF	175.00
190	17T1 booklet pane of nine, mint, VF	70.00
191	Postal Savings Stamps PS15 mint, VF	42.50
192	Savings Stamps S2 UR plate # 165008 block of four, mint, VF	35.00
193	War Savings Stamps WS11 mint, VF	55.00
194	ARIZONA Beer 15c lilac, imperforate pair, Meyercord Company imprint, mint, VF	--
195	ILLINOIS Daily Usage Stamp Scott A14 used, VF small thin	400.00
196	KANSAS Liquor Bellinghausen L2a mint, VF	5.00
197	L3a mint, F-VF	5.00
198	L4a mint, VF	5.00
199	L5a mint, VF	5.00
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202	L8a mint, VF	5.00
203	L9a mint, F-VF	5.00
204	L10a mint, VF	5.00
205	L12a mint, VF	5.00
206	L13a mint, F-VF	5.00
207	L14a mint, VF	5.00
208	NEW YORK Documentary Hubbard D6, D22 two of each, used on City of Jersey City \$1,000 Refunded Water bond. 1918, VF	--
209	D6 x 2, D24 used on City of Jersey City \$1,000 Water gold bond. 1917, VF	--
210	PENNSYLVANIA Beer 1955 1/4 bbl. Blue, mint, VF	--
211	1955 1/2 bbl. Blue, mint, VF	--
212	1955 1 bbl. Brown, mint, VF crease	--
213	1959 1/4 bbl. Blue, mint, VF	--
214	1959 1/2 bbl. Blue, mint, VF	--
215	1959 1 bbl. Brown, mint, VF crease	--
216	Bedding Inspection BE4a used on tag with ms. Second Hand, F-VF	--
217	PUERTO RICO Auto License Licencia Para Vehiculos De Motor, various half stamps affixed, two high values with AUTO LICENCE ovpt. 1940, VF	--
218	Excise Tax 1902 S1 brown tied on Certificacion Sobre Declaracion de Propriedad. 1927, F-VF	--
219	Rectified Spirits Provisionals 1c, blue seriffed h/s, used, F-VF PHOTO	--
220	1c, violet seriffed h/s, used, F-VF	--
221	3c, violet seriffed h/s, used, F-VF	--
222	4c, blue seriffed h/s, used, VF	--
223	6c, violet seriffed h/s, used, F-VF crease	--
224	36c, violet sans-serif h/s, used, VF small faults	--
225	60c, blue seriffed h/s, used, VF	--
226	72c, violet seriffed h/s, perfin, VF creases PHOTO	--
227	Rectified Spirits RE32 mint, VF tiny margin stain	175.00
228	RE36 mint, VF	67.50
229	RE41A mint, VF	190.00
230	RE43 mint, VF	20.00
231	RE51 mint, VF	82.50
232	VIRGIN ISLANDS Tobacco McRee VI RJ49 12 Bit ovpt. on Playing Cards stamp, mint, F-VF	--
233	VI RJ50 33 Bit ovpt. on Playing Cards stamp, mint, F	--
234	St. Croix Provisional Tobacco VI IRJ3 mint, F-VF	--

End of Sale - Thank you for your bids!

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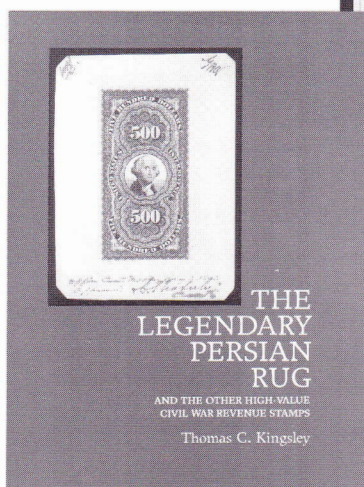
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