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Timothy Wait's grand award-winning exhibit divides revenue-stamped documents of the Civil War era into seven major categories. Here, Corporate. 1872 certificate of profits with beautiful vignette and Third Issue \$2 stamp exactly paying the tax. More inside, page 34.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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# Auction 86 and the ARA Website

by Martin Richardson, ARA Auction Manager

Auction 86 was our first auction using the new computer software. There were 30 bidders and 14 consignors. Only three bidders were unsuccessful. Although we offered members without computer access printed copies of the auction listing for \$5.00, only four elected to receive the listing. One member submitted bids by mail and won several lots. Bidding by mail has disadvantages as you cannot see the up to date status of your bids. Bidders online receive email notice if they are outbid.

This was a large auction with a total of 861 lots. Only 44% sold, making this only a moderately successful sale. Many of the lots were in what obviously have become collecting areas of minimum popularity. Federal and State issued migratory bird hunting stamps, i.e. ducks, went largely unsold. Foreign revenues also lacked interest. In some cases this may have been due to high reserve values. Those areas which sold well included the match and medicine stamps and trade cards, the tax paid issues, telegraph stamps, and documents with First Issue revenues. The complete prices realized can be found on the website auction page.

This was the first real test of the new software. There were a few problems, which have been corrected. The major one was the wrong closing date for the sale. I had to reopen the sale when it closed earlier than was announced. I received a few complaints from bidders saying what I did was not "legal." There was also a problem regarding the Min Bid process which was quickly corrected. The software was tested offline initially but it is difficult to do a thorough test without having more than two "active" bidders online simultaneously.

Future consignors should remember that the ARA auction is not an unreserved auction. When submitting material you must provide a minimum bid, and or a reserve bid, as well as a starting bid. Should you list a stamp you will not sell for less than \$50, then provide a reserve of \$50. If you have no reserve you should also specify the starting bid. If you do not, the starting bid will be set to \$5.00 and the lot may sell for \$5.00.

The next auction will be held in last quarter of this year. I will accept consignments no later than October 1, 2014. I already have a commitment from a consignor with First, Second and Third Issue U.S. revenues. Some of the unsold literature lots will also be offered again.

## ARA Website

The website (<http://www.revenuer.org/>) has an archive of back issues of *The American Revenuer* from 1967 to 1982. These can be accessed by the public. They are in Acrobat PDF format and are searchable. More issues will be added in the future. This work is being done by Dan Harding. The most recent issues can only be accessed by members. On the publications page you will see a link at the top of the page which asks you to log in to view these issues. When you click on this link, it will take you to the same page used by the auction. Enter your username and password, or create a new account. When completed you must return to the publications page and click the same link again. It will open a page with the list of available issues for viewing.

## 2014 ARA Convention Show: Minnesota Stamp Expo, July 18–20



**Crystal Community Center**  
**4800 Douglas Drive N**  
**Crystal, MN 55429**

Friday, July 18 10AM–6PM  
Saturday, July 19 10AM–5PM  
Sunday, July 20 10AM–4PM

The Minnesota Stamp Expo has selected the Crowne Plaza Minneapolis West as the official show hotel. A special show rate

of \$89 per night has been arranged for Wednesday, July 16 through Sunday, July 20. To obtain this rate, call the Crowne Plaza Minneapolis West at (763) 559-6600 and mention "Minnesota Stamp Expo". Unreserved rooms in the block will be released on June 26, 2014, after which regular rates will apply.

An APS World Series of Philately Show

### 2014 VISITING SOCIETIES

American Revenue Association (ARA)  
State Revenue Society (SRS)  
AAPE Youth Champion of Champions

The annual ARA show dinner will be Friday, July 18, at the Crowne Plaza, in conjunction with their Friday night Pasta Buffet that includes shrimp, crabmeat, chicken, sausage, salad bar and dessert buffet for \$15.95 plus tax and tip. They will seat us in the restaurant. Eric Jackson has made a reservation for 20 to 40 for the time being. They do want a count a week or so ahead and a final count that day, so if you plan to attend, please contact Eric at [eric@revenuer.com](mailto:eric@revenuer.com) or (610) 926-6200. We can have checks per person at the restaurant.

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*Meeting the needs of the fiscal philatelist for over 50 years*  
<http://www.revenuer.org>

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## Two Routes to the Grand

by Michael Mahler and Timothy G. Wait

**Introduction.** At the APS StampShow 2013 in Milwaukee, Tim Wait's exhibit *U. S. Civil War Documentary Stamp Taxes 1862-1872*, comprised exclusively of documents illustrating those taxes, won the open competition Grand Award (philatelic exhibitese for Best in Show), joining a very short list of revenue exhibits to have achieved such an honor. Those with long memories will recall that Michael Mahler's exhibit *United States Civil War Fiscal History: A Survey of the Documentary Taxes*, also comprised exclusively of revenue-stamped documents, had similar successes in 1992 and 2001, and in the latter year went on to win the coveted Champion of Champions competition, which pits all grand award winners of the preceding year against each other.

What is timely and significant about these exhibits is that despite drawing on an identical pool of underlying material, they presented their chosen pieces in very different ways. This was not by choice: the treatment employed so successfully by one of us (MM) — arrangement of document types in alphabetical order — has been severely criticized by current judges on the grounds that it provides no insight into the nature of the taxes

This article will describe these two fundamentally different routes to the grand. In this we beg the indulgence of the large majority of readers not involved in, or familiar with, the exciting and challenging world of philatelic exhibiting. Hopefully it will prove of interest in analysis and understanding of the Civil War documentary taxes.

### United States Civil War Fiscal History: A Survey of the Documentary Taxes

The goal of this exhibit is to survey the entire field of Civil War fiscal history. For those unfamiliar with it, **fiscal history**, the fiscal analog of postal history, is the **study of revenue stamps as they were used**. Documentary fiscal history focuses on the stamp taxes on documents, as revealed by surviving examples.

In mid-1862, as part of a broad program of taxation to aid the Union effort in the Civil War, the United States Congress enacted an extensive schedule of **stamp taxes** to take effect **October 1, 1862**. Exactly a decade later, on October 1, 1872, all documentary taxes were rescinded, with the exception of a 2¢ levy on bank checks that persisted until 1883.

Initially these taxes could be paid **only with stamps bearing the name of the document on which they were used** — i.e., Agreement stamps were to be used on agreements, Bank Check stamps on bank checks, and so on — and this led to the profusion of First Issue documentary stamps that has delighted collectors ever since. The obligatory use of matching stamps quickly proved unworkable, and was **rescinded after less than three months**, on December 25, 1862, after which stamps could be used interchangeably. Matching stamps continued to be used in significant quantities for some months, however, as stocks of stamps ordered in compliance with the original law were gradually depleted. **These early matching usages** (“EMUs”) are the *creme de la creme* of fiscal history.

Various **amendments and additions** were made to the tax schedules over the years, most notably in 1863 and 1864. In all, 39 distinct types of documents were taxed. Moreover, many types were taxed according to a graduated table of rates, or had minor variations, making a **grand total of some 160 usages**. These are discussed in detail in my recently published work, *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate* (American Revenue Association, 1999). All references in this exhibit to numbers recorded should be understood to refer to data given in this catalog.

The **goal of the exhibit**, broadly stated, has been to present the most comprehensive and enjoyable overview of Civil War documentary fiscal history that ten frames would allow. In pursuit of this I have had **two main objectives**:

First, to show as many as possible of **the 39 types of documents** that were taxed. Of these, examples of **37 have been recorded** (all but Lottery Ticket and Measurer's Return), and **all 37 are represented here**.

Second, to show EMUs for as many as possible of **the 25 basic document types** for which **matching First Issue stamp titles were created**, in conformity with the original 1862 schedule. Of these, EMUs have been **recorded for 23** (all but Manifest and Passage Ticket), and **all 23 are represented here**.

Beyond this, space limitations have forced me to juggle two **secondary objectives**. One was to show as many more usages and EMUs as possible from the various **subtypes and individual rates**. The other was to show the more common types (e.g. certificates, deeds, receipts, etc.) in the most entertaining fashion, featuring **better stamps, attractive graphics, items of special interest, local color**, and so on.



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## The Road to the Grand, Part I

[By Michael Mahler] A convenient way to explain the thrust of my exhibit is simply to reproduce its Title Page (facing page) and Outline (below); these are its first pages, and an essential component of its evaluation by judges. In them, the exhibitor states the goal of the exhibit and the method of fulfilling it. In the parlance of exhibiting, this is the exhibit's "story."

The judges' task is to decide, not only whether this story has been well and truly told, but also its significance, the difficulty of the task, and other factors. Rarity and condition of material comprise only 30% of one's score; knowledge (philatelic and

subject) another 35%; presentation 5%; and a make-or-break 30% is for the framing and implementation of the story, or to loosely quote the judges' evaluation form, for "Treatment plan, development, balance, comprehensiveness; and Importance, subject and philatelic." As detailed in Part II, some stories are deemed to be so poorly framed as to disqualify an exhibit from serious consideration.

Figures 1–6 exemplify pieces used to fulfill the objectives stated on my title page: to show, respectively, document types; EMUs; rates and subtypes; stamps rarely seen on document; attractive graphics; and items of special interest.

### Outline of the Exhibit

The types of document taxed are arranged alphabetically, as follows:

- |                           |                                       |
|---------------------------|---------------------------------------|
| 1. Agreement              | 21. Lease                             |
| 2. Bank Check             | 22. Life Insurance                    |
| 3. Bill of Lading         | 23. Lottery Ticket                    |
| 4. Bill of Sale of Ship   | 24. Manifest                          |
| 5. Bond, Surety           | 25. Measurer's Return                 |
| 6. Bond, General          | 26. Mortgage                          |
| 7. Certificate of Damage  | 27. Original Process                  |
| 8. Certificate of Deposit | 28. Passage Ticket                    |
| 9. Certificate of Profits | 29. Power of Attorney, Real Estate    |
| 10. Certificate of Stock  | 30. Power of Attorney, Rent           |
| 11. Certificate, General  | 31. Power of Attorney, Stock Transfer |
| 12. Charter Party         | 32. Power of Attorney, Voting         |
| 13. Contract              | 33. Power of Attorney, General        |
| 14. Conveyance            | 34. Probate of Will                   |
| 15. Entry of Goods        | 35. Protest                           |
| 16. Express               | 36. Receipt                           |
| 17. Foreign Exchange      | 37. Telegraph                         |
| 18. Gauger's Return       | 38. Warehouse Receipt                 |
| 19. Inland Exchange       | 39. Weigher's Return                  |
| 20. Insurance             |                                       |

Each section heading lists the relevant tax rates. In these listings, the date 1862 is shorthand for October 1, 1862, the date the original taxes took effect; and the dates 1863, 1864, 1865, and 1866 indicate, respectively, dates of March 3, 1863; August 1, 1864; April 1, 1865; and August 1, 1866. Within a given type, if the rates were changed over the years, they are in chronological order. For graduated tax tables, examples proceed from lesser tax to the greater.

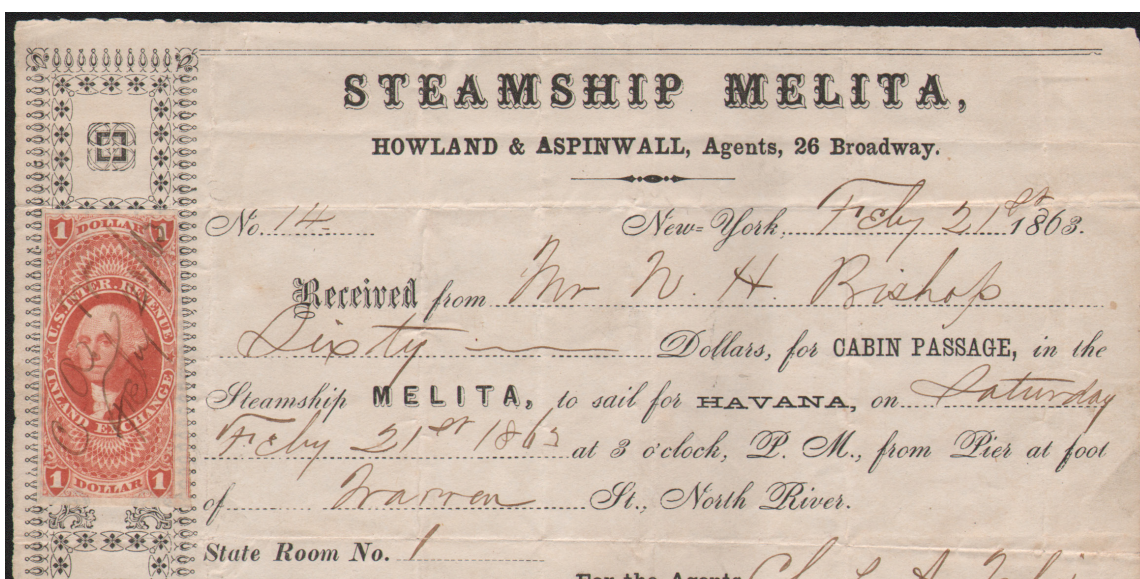
This exhibit displays **41 rates or EMUs for which ten or fewer examples been recorded**, and **12 for which only a single example has been recorded**.

While this is an exhibit of usages, whenever possible I have chosen pieces bearing stamps seldom seen on document. **Fifty-six federal stamps** are shown which have been **recorded on ten or fewer documents**, and **six which are the sole recorded example on document**.

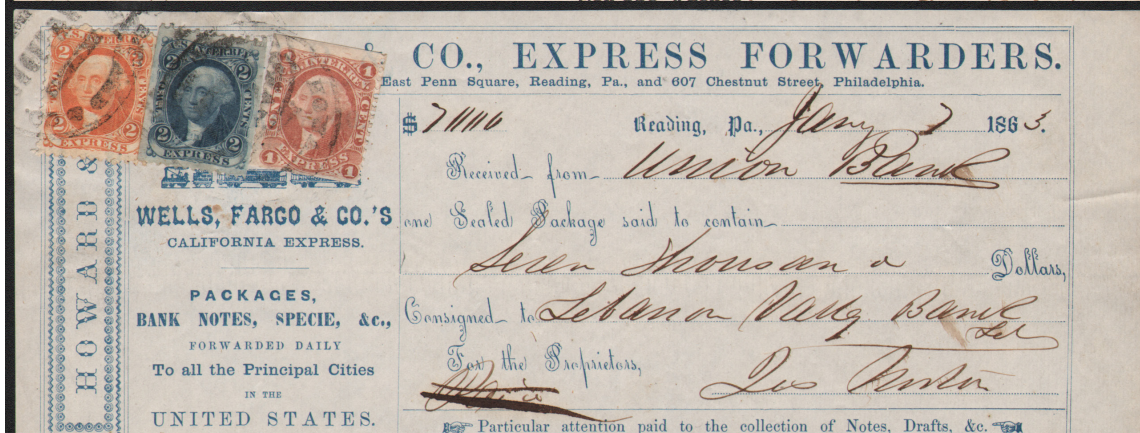
**Captions are of two types: systematic and detailed.** The first aims to state the essential elements of a document from the viewpoint of fiscal history, and normally this is the only caption given. However, an **occasional piece** — for example, the deed executed by "Boss" Tweed, or those from Western towns now long deserted — fairly cries out for a **more detailed description** that goes beyond the purely philatelic. These follow their systematic descriptions, in separate paragraphs; **viewers with time constraints may wish to skip them**.



**Figure 1.**  
February 1863  
ticket for cabin  
passage, New  
York to Havana.  
Passage Ticket  
is one of the  
rarest document  
types, with only  
eleven examples  
recorded (and no  
EMUs).



**Figure 3.**  
January 1863  
express receipt  
bearing matching  
2¢ Express  
orange, 2¢  
Express blue part  
perforate, and  
1¢ Express part  
perforate. The  
only recorded  
three-color  
Express EMU.



**Figure 3.**  
Certificate  
of deposit  
functioning as  
foreign exchange,  
New York to  
Paris, made  
singly and thus  
taxed at the same  
rate as an inland  
bill (i.e., 5¢ per  
\$100). Only two  
examples have  
been recorded  
of this subtype  
of Foreign  
Exchange.

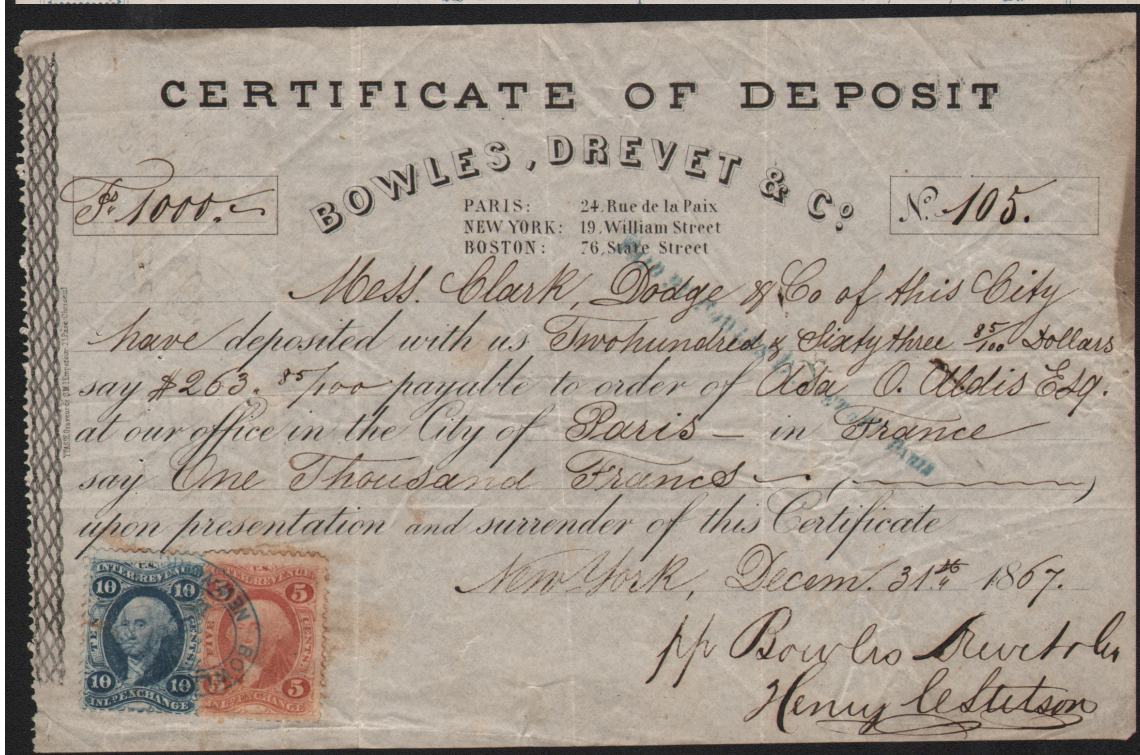
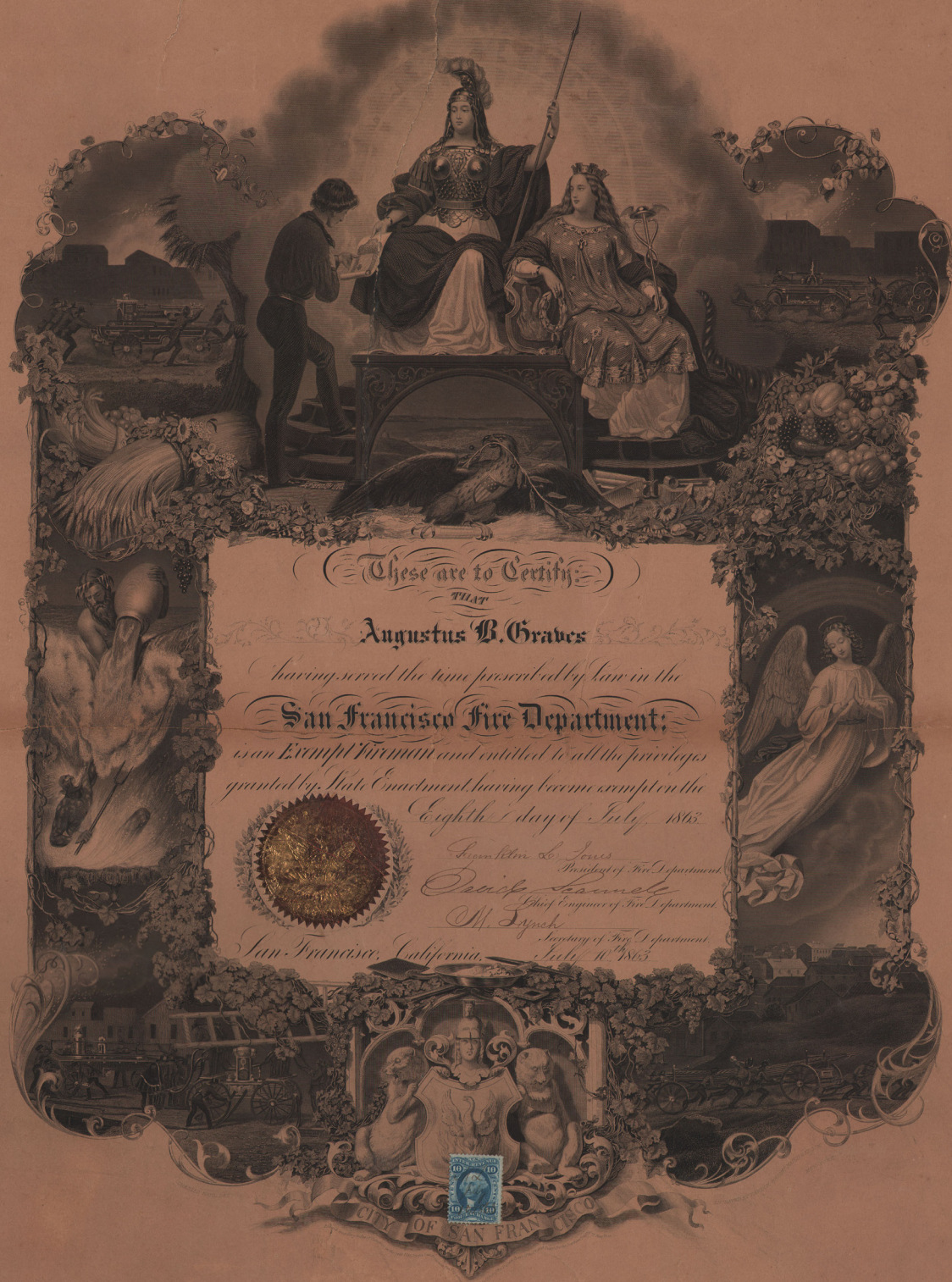




Figure 5. Huge Exempt Fireman's certificate, San Francisco, taxed in July 1863 at General Certificate 1862 10¢ rate.



*This rate was reduced to 5¢ on March 3, 1863. However news of this took months to be disseminated, especially in the West; revenue stamps did not arrive there until late February 1863, and the various rate changes enacted in March 1863 did not become generally known until late that year.*



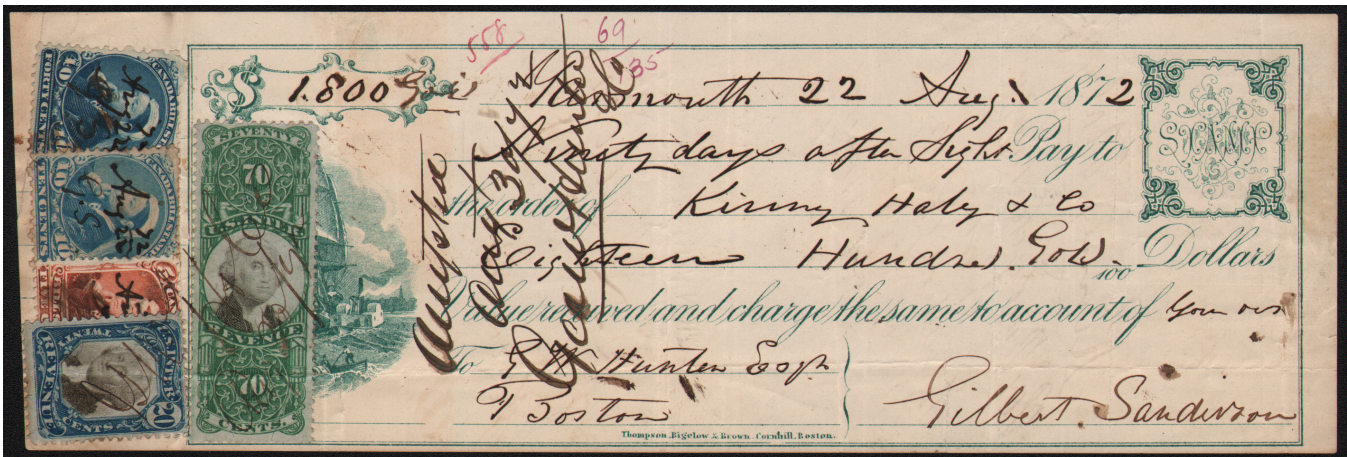


Figure 4. Time draft made in Yarmouth, Nova Scotia, with Canadian tax of 3¢ per \$100 paid on execution, and U.S. tax of 5¢ per \$100 upon acceptance in Boston. The Third Issue 70¢ has been recorded on only eight documents.

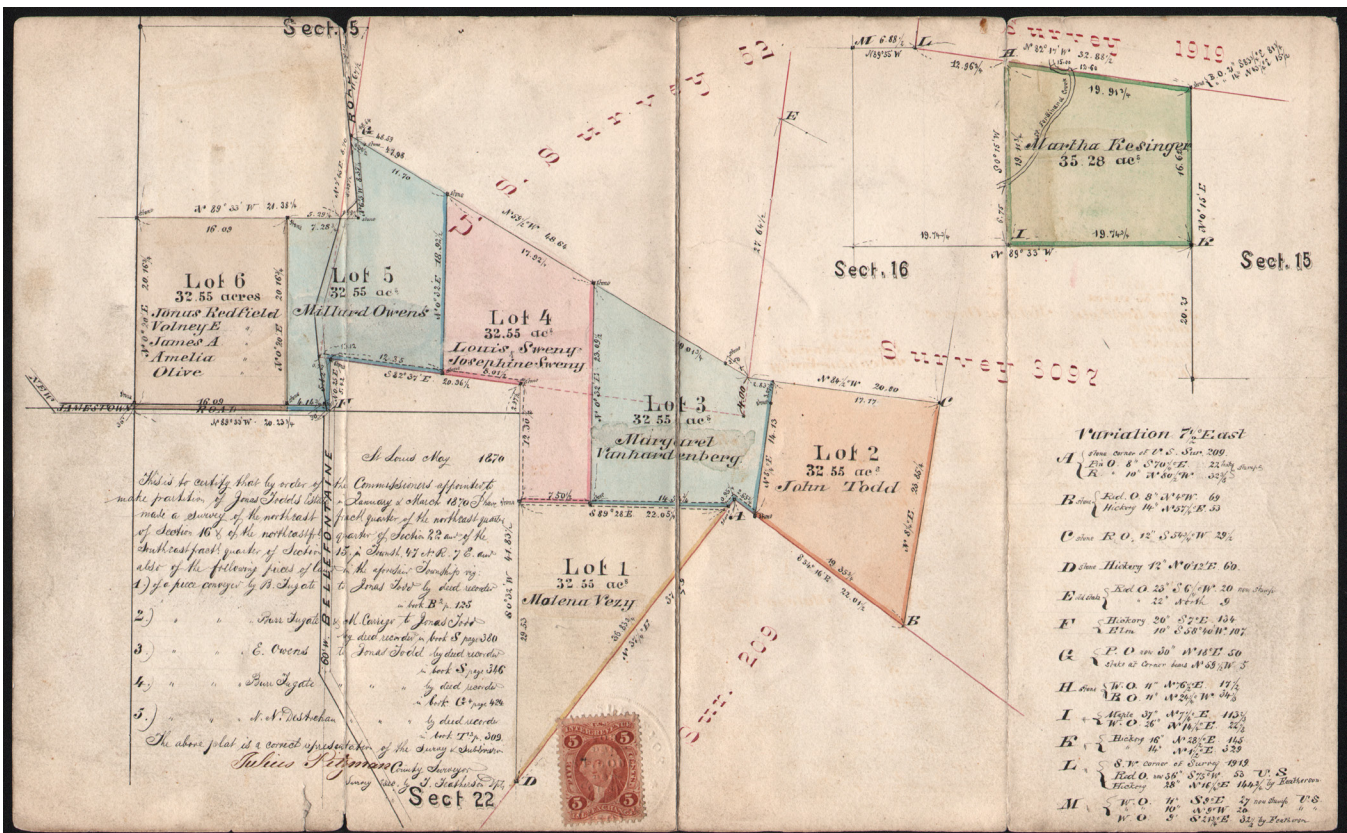


Figure 6. Large multicolored map of a portion of St. Louis, entered as evidence in a court case, with annotation certifying its correctness, thus taxable at the general Certificate rate.

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## The Road to the Grand, Part II

[By Timothy G. Wait] I have been collecting U.S. First–Third Issue revenue stamps since the 1970s as a youth exhibitor and partner with my father in Wait & Wait Philatelic Brokers. We dealt in U.S. material with an emphasis in revenues. I usually got paid with stamps and I especially liked First Issue imperf pairs and First–Third Issues on documents. For the documents, I really had no idea what I was getting but they were interesting and colorful. Of course, I couldn't afford the really expensive stuff, but I was happy accumulating lower value documents and trying to understand the taxes and what the documents were. In the 1980s finishing college, starting a career, getting married and having my first child took precedence over collecting but I still stayed active on a limited budget.

All that changed in 1988 with the publication of *United States Civil War Revenue Stamp Taxes* by Michael Mahler. Suddenly, in one volume I could understand what all the taxes were for and what the rates were. Much more information explained all the rulings made by the Commissioner of Revenue and intricate details about each tax. I read the book from cover to cover, devouring all this information. I was now excited to look for documents, armed with my newfound knowledge. I started to find documents that paid the different taxes and rates to fill out my collection.

In 1999, Mike really made collecting easier with his publication, *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*. This monumental work greatly expanded the research in the first book and provided a catalog with profuse illustrations and descriptions of documents. I was excited and disappointed at the same time as I realized that Mike, over decades of serious collecting, had amassed an unbelievable amount of astounding examples on document. I now knew that this could be a life-long collecting challenge.

Mike's exhibit of this material received a Grand Award and was eligible for the Champion of Champion's competition to be held in Chicago in August of 2001. Living near Chicago and planning to attend, I couldn't wait to see all of this fabulous material. The wait was worth it and I spent hours reviewing the exhibit and making notes. The judges also saw the importance and how unbelievable this material was and named it the Champion of Champions for 2001! I was now seriously energized to continue my endeavors.

Over the next ten years I sought out different examples of all the tax types and rates. The other

Mike in revenue documents, Mike Morrissey, sold his wonderful First Issue collection and I spent much time and resources picking out different examples and interesting usages. I was getting closer to having something to exhibit. In 2011, Dr. Edwin Andrews sold his "Illegal Uses" of postage used as revenue stamps and I was able to pick up quite a few nice pieces to add another dimension to the percolating exhibit.

In late 2011, I was finally ready to put together my exhibit. I struggled on the treatment, finally deciding to show all the tax types in alphabetical order, as the tax code was written, showing as many different rates in each type as I could. I entered my exhibit in Garfield-Perry in 2012 and continued to work hard. Following Mike Mahler's example and advice, I went with four over-sized pages for each frame in order to show some of the very large documents. Some of them had been folded many years before to show relevant information and, of course, the stamps, but were still bigger than a regular page. This project became bigger than I expected and I worked feverishly to lay out the puzzle to make it all fit. I was running down to the wire and took Wednesday off from work to try and finish. Fortunately my son Adam came home from school early that day and I put him to work cutting descriptions and mounting the remaining documents on backing paper. I finally finished at 3AM Thursday morning. I left at 4AM to meet Rich Drews and Jim Lee for the drive to Cleveland.

When we arrived at the show I finally got to see all my hard work up in the frames. This ended up a ten frame exhibit, or forty over-sized pages. It looked wonderful all lined up in the frames! *U. S. Civil War Documentary Stamp Taxes 1862-1872* was ready to go! Friday was filled with many comments from other revenue collectors on the material. It's not the kind of stuff you see every day. Finally, Saturday morning I went to the frames and saw that it had been awarded a vermeil medal. I was eager to meet with the judges to see what I needed to do to improve. I was told by judge after judge that they loved the material and presentation but that I had NO TREATMENT. The consensus was that by showing it alphabetically by tax rate I had no story. Fix that and it would vastly improve the exhibit. They say in exhibiting if you hear something about your exhibit from one judge, think about it; if from two judges, consider it very hard; and if from three, do it. Well, I had not only all five judges on the jury, I had two more in attendance ALL telling me the same thing!



# U. S. CIVIL WAR DOCUMENTARY STAMP TAXES 1862 - 1872

**Purpose:** A *Revenue Fiscal History* exhibit that will demonstrate how written and printed documents were taxed, from the beginning of the tax in 1862 until September 30, 1872, when all remaining taxes, except that on Bank Checks, were rescinded. *This exhibit focuses on the development and evolution of the tax rates for each document type.*

**Background:** Act of July 1, 1862 "... to provide Internal revenue to support the Government and to pay Interest on the Public Debt". United States Statutes.

The Act, effective October 1, 1862, required that *almost every piece of paper that changed hands be stamped to show the tax was paid.* Schedule B listed the many document types that were to be taxed. Future acts added, rescinded and revised the document types and tax rates, creating a wide variety of collectible artifacts. This results in a *challenging field for fiscal history study* that includes an interesting insight into business activities and every day life during and after the U. S. Civil War.

**Treatment:** The exhibit is arranged into *seven major categories to group similar transaction types.* The *different rates for each document type and changes in tax rates* are illustrated and described. *In some cases, within each type, a variety of classes of documents* will be shown to illustrate the impact of the tax.

Three series of Revenue stamps were issued from 1862 to 1872. Revenue stamped paper came into use in July 1865. *Stamps of each issue and revenue stamped paper will be used to examine the various categories and document types.* *Nominally Illegal Use* and *Postage Used as Revenue*, see definitions below, illustrate the confusion businesses and ordinary people experienced in trying to comply with the law.

Each frame contains *four oversized pages* to allow display and overlapping of large documents. Some documents will be folded to show only pertinent information and conserve space. Scans of additional pages or reverse of a document may be shown to better explain the transaction or tax rate. *Headings on each oversized page will identify and describe the Category and Document Type and list and describe the Tax Rates.*

## **Definitions:**

**Obligatory Matching Use (OMU)** — Oct. 1. to Dec. 25, 1862, when the **matching stamp type was required** for each document type.

**Early Matching Use (EMU)** — **Matching stamp type used** from Dec. 26, 1862 through Jun. 1863, when any documentary type stamp could be used on any document.

**Nominally Illegal Use** — The use of **Proprietary or Playing Card** stamps that were not allowed on documents.

**Postage Used as Revenue** — The use of **Postage stamps was illegal.** The document would be rendered invalid in a court of law until properly paid with revenue stamps.

## **PLAN — Major Categories**

1. **Money Transfer** — checks, notes, deposits, foreign exchange
2. **Real Estate** — deeds, mortgages, leases
3. **Personal Property** — sale of and receipts for property
4. **Transportation** — of goods, people and information
5. **Other Contracts** — agreements, insurance
6. **Legal (Court Activity)** — certificates, bonds, wills & powers
7. **Corporate Activity** — certificates of profits and stock

## **Key to Presentation**

**OMU** — less than three months, matted on **Orange**

**EMU** — six months, matted on **Plum**

**Proper Use After June 1863** — matted on **Dark Blue**

**Nominally Illegal/Postage Used as Revenue** — Matted on **Gray**



I was determined to improve my exhibit and reached out to Mike Mahler and Mike Morrissey. One of them mentioned that Frank Sente was exhibiting 1898 revenue documents and had come up with an organization and had received Gold awards for his exhibit. After many emails back and forth with all three, I finally settled on the breakout shown below, and on the Title Page on the facing page.

#### PLAN — Major Categories

1. **Money Transfer**—checks, notes, deposits, foreign exchange
2. **Real Estate**—deeds, mortgages, leases
3. **Personal Property**—sale of and receipts for property
4. **Transportation**—of goods, people and information
5. **Other Contracts**—agreements, insurance
6. **Legal (Court Activity)**—certificates, bonds, wills & powers
7. **Corporate Activity**—certificates of profits and stock

As shown in **Table 1**, all of the tax types were put into these seven major categories, with explanations of how each category fit together and

what was shown. The Garfield-Perry judges were right! After a total remount, I entered it at St. Louis Stamp Expo in 2013 and received a Gold medal.

Emboldened by my recent success, I was now ready to continue improving and exhibiting my material. I entered it in APS StampShow in Milwaukee in August 2013. I had from April to August to update the exhibit. This time I had the organization and treatment worked out, I just had to continue to work in new material and improve some of the write up. This was still never as easy as a sixteen page per frame exhibit. I had to either remove something or try to squeeze in new material. Eventually, I re-worked about 10 of the over-sized pages and replaced or squeezed in new material on many of the others.

August arrived and I took my exhibit to APS StampShow in Milwaukee. I was again pleased to receive a Gold medal. We were unable to attend the awards banquet due to a wedding Saturday night so I arrived Sunday morning at the show. When I got there, I received a hearty congratulation from a friend. I thanked him and he said “You don’t know what for?” I demurred and was then informed I had received the Grand Award. I was shocked! I went

**Table 1. Apportionment of Document Types into Major Categories**

#### **1. MONEY TRANSFER**

- A. Bank Check
- B. Inland Exchange (Promissory Note)
- C. Receipt, Payment of Money
- D. Protest
- E. Certificate of Deposit
- F. Foreign Exchange
- G. Foreign Exchange, Incoming

#### **2. REAL ESTATE**

- A. Conveyance (Deed)
- B. Mortgage
- C. Power of Attorney, Real Estate
- D. Lease

#### **3. PERSONAL PROPERTY**

- A. Contract, Broker’s
- B. Bill of Sale of Ship
- C. Weigher’s Return
- D. Warehouse Receipt

#### **4. TRANSPORTATION**

- A. Bill of Lading
- B. Entry of Goods
- C. Express (Receipt)

- D. Receipt, Delivery of Property by Express Co.
- E. Receipt, Delivery of Property
- F. Manifest
- G. Charter Party
- H. Telegraph

#### **5. OTHER CONTRACTS**

- A. Life Insurance
- B. Insurance
- C. Agreement/Appraisal

#### **6. LEGAL (COURT ACTIVITY)**

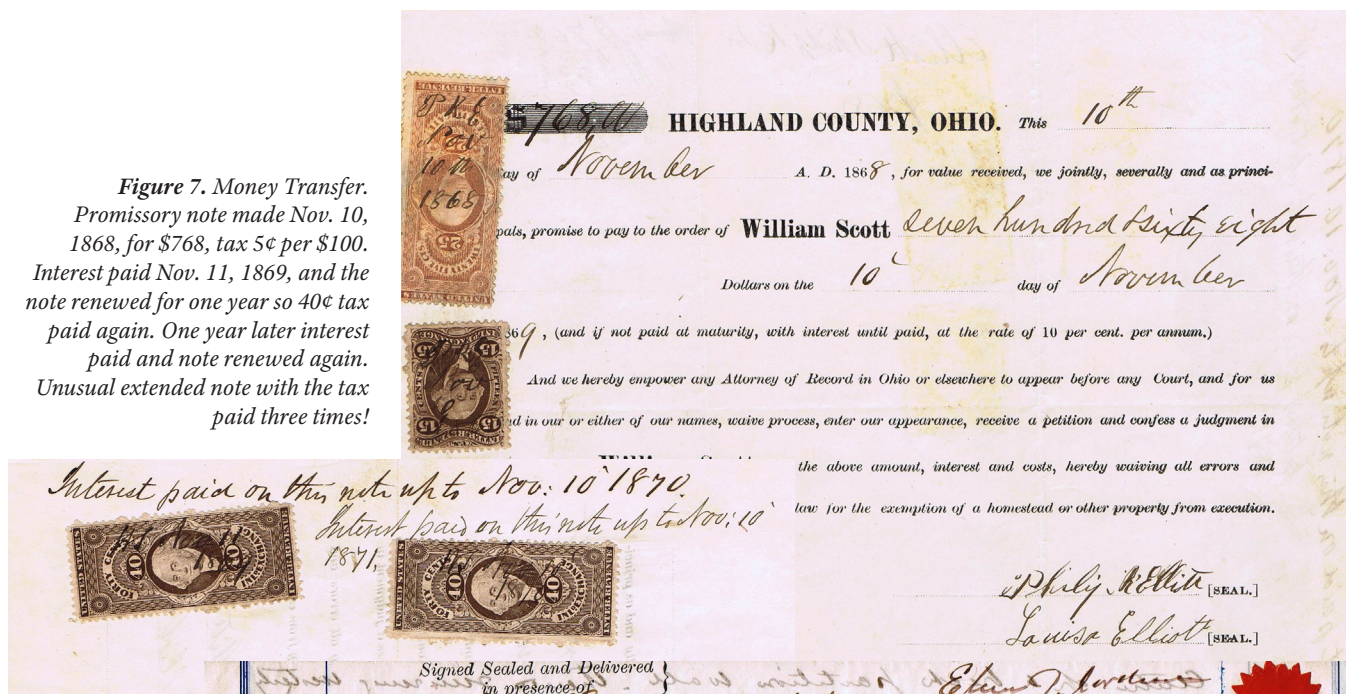
- A. Certificate, General
- B. Certificate by Marine Surveyor
- C. Bond, General
- D. Bond, Surety
- E. Probate of Will
- F. Original Process, Legal Document
- G. Power of Attorney, General

#### **7. CORPORATE ACTIVITY**

- A. Certificate of Profits
- B. Power of Attorney, Voting
- C. Certificate of Stock
- D. Power of Attorney, Stock



**Figure 7. Money Transfer.**  
Promissory note made Nov. 10, 1868, for \$768, tax 5¢ per \$100. Interest paid Nov. 11, 1869, and the note renewed for one year so 40¢ tax paid again. One year later interest paid and note renewed again. Unusual extended note with the tax paid three times!



**Figure 8. Real Estate.** 1872 \$30,000 deed for property in Boston. The \$20 Third Issue has been recorded on only three documents.



**Figure 9. Personal Property.**  
February 1863 receipt of T. M. Wheeler & Co's Wall Street Stores, Brooklyn. Taxed at the Warehouse Receipt flat rate of 25¢ for any goods in storage, by Early Matching Use of 25¢ Warehouse Receipt imperforate.





Figure 10. Personal Property. 1871 broker's memo of sale of securities for \$9,761.21, taxed at 1¢ per \$100. Very pretty four-color combination of stamps used to pay the 98¢ tax. Securities are considered Personal Property.

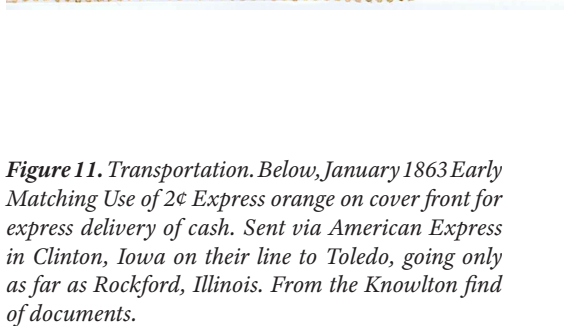


Figure 11. Transportation. Below, January 1863 Early Matching Use of 2¢ Express orange on cover front for express delivery of cash. Sent via American Express in Clinton, Iowa on their line to Toledo, going only as far as Rockford, Illinois. From the Knowlton find of documents.

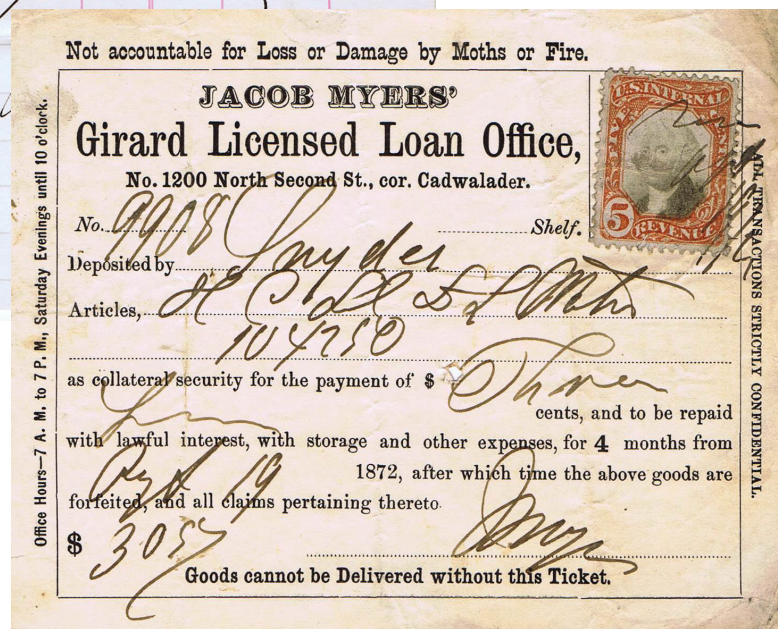


Figure 12. Other Contracts. Below, 1872 pawn ticket from Jacob Myers' Girard Licensed Loan Office, Philadelphia, for \$3.00 on merchandise received. \$3.05 received which included the 5¢ Agreement tax.

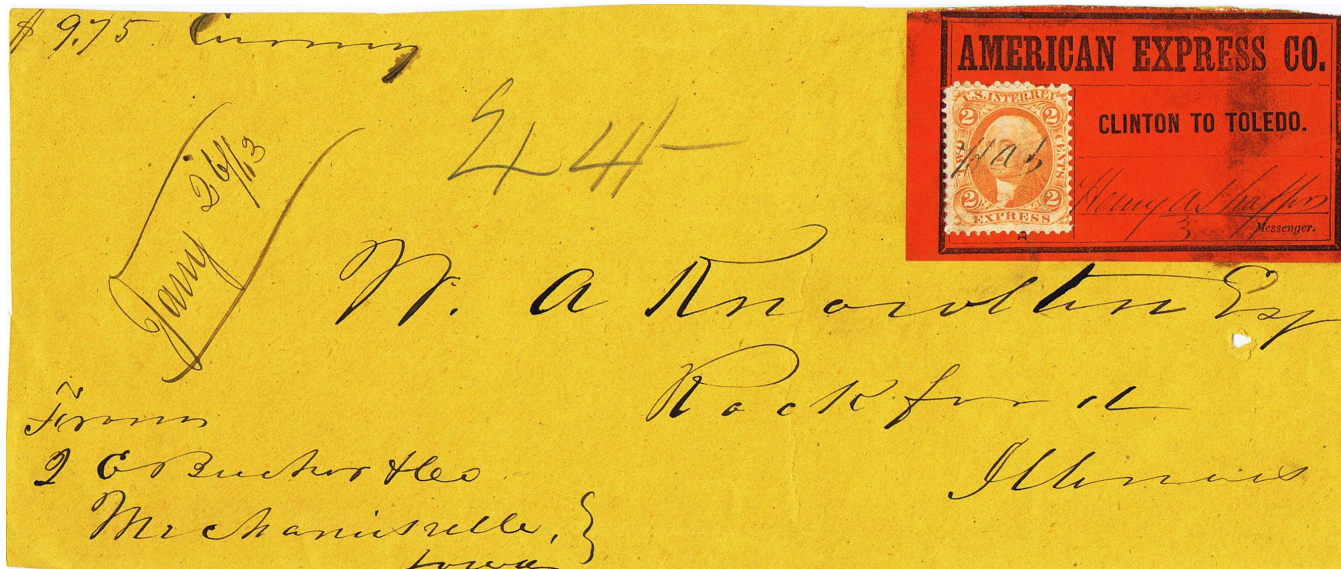




Figure 13. Legal.  
January 1864  
probate of will  
from Hillsboro  
County, New  
Hampshire,  
estate valued  
between \$2,500  
and \$5,000,  
taxed at \$1.00.  
Very interesting  
combination of  
stamps to pay the  
tax.



Figure 14.  
Corporate. Below,  
1872 Atlantic  
Mutual Insurance  
Co. Certificate of  
Profits, amount  
\$7,400. Taxed at  
25¢ per \$1,000  
or fraction. A  
beautiful vignette  
and the Third  
Issue \$2 stamp  
exactly pays the  
tax!





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to the frames and there it was, the Grand Award ribbon. All my hard work was appreciated. The journey that I thought could take years and many showings had happened almost overnight.

I am now tightening the exhibit and working on ‘jazzing it up’ with some new material getting ready for APS StampShow in Hartford, CT, in August 2014.

## The Road to the Grand: Behind the Scenes

Reproduced below is an exchange of emails concerning development of the “Categories” approach, and its merits relative to the “Alphabetical” framework.

[From Tim Wait] Step one of revising my exhibit *US Civil War Document Stamp Taxes 1862-1872*, is to “fix” my major error, which I knew going into it, of presenting the material in alphabetical order by tax. Frank Sente was nice enough to share with me how he presented his Spanish-American War exhibit which deals with many of the same taxes.

I have come up with the following eight sections.

1. Contracts
2. Banking/Money Transfer
3. Real Estate
4. Insurance
5. Transportation
6. Receipts
7. Corporate/Stock
8. Legal Transactions

I have attached an Excel file showing all the tax types broken down in these eight sections and would appreciate any comments on the eight sections or the arrangement within the sections.

[From Frank Sente] Mike Mahler made a very compelling argument for the alpha route—and it got him a CofC win! But I also believe there is ample opportunity to cogently present the material in grouped, category fashion. Alpha order does make it easy to check for completeness and the document specificity of early Civil War usages perhaps encourages an alpha presentation. A category-based approach though, I believe, allows for a more orderly presentation and would serve to better demonstrate the scope of the taxes and the impact they had on different segments of the nation’s business— more of a storyline approach if you will. But I don’t believe either option to be a “mistake”—just different approaches to the same subject—that’s my opinion, and understand that I don’t collect the Civil War era documents. Either option requires some “adaptation,” but nothing insurmountable.

Actually, it was viewing Mike’s Civil War era exhibit over a period of years that inspired me to pursue an exhibit of the Spanish-American War Tax era. When it came to committing it to pages though,

I never considered an alpha order as the stamps were not specific to any particular tax and there is no specific tax related to a number of the stamps, like the 3¢ battleship issue for example and some of the dollar values. Further, since the 1898 law was just an accumulation of individual taxes presented with scant organization—the government initially didn’t even provide a concise schedule of the written taxes—it just seemed to make sense to organize my presentation of them into some broad, general categories. For the record the six categories I use for the 1898 taxes are as follows:

- Insurance
- Banking
- Investments
- Transportation (and Storage)
- Real Estate
- Legal Certificates

I outline the specific taxes at the beginning of each category. These may not directly correlate to the Civil War era, but some of them sure do and I’ll not comment about those. The two categories the you include that I question are Receipts and Legal Transactions.

**Receipts.** Receipts per se were not taxed in 1898 as they were during the CW era, but I’m still not sure you need a separate category for them.

1. Express receipts would seem to fit with bills of lading under Transportation.

2. A telegraph dispatch is the *transportation* of words. Actually I also put international money wires (foreign exchange) from the 1898 era under transportation, as the wire is a mode of transportation.

3. A warehouse receipt and a weigher’s return could go with Transportation as part of the Storage component.

4. Put receipts for the payment of money or property with whatever category is appropriate.

**Legal Transactions.** I’m not sure I understand your legal transaction category. It appears to contain what you couldn’t put elsewhere. For the 1898 era, the Legal Certificates category I use specifically contains examples of just those “certificates of any description required by law not otherwise specified in this Act” for which a 10¢ tax was levied. I have enough different examples of these to put up a 5 frame exhibit of varied documents all taxed just 10¢.

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I note that there is a similar provision in the Civil War taxes, but don't have any idea of how many different examples there might be. Your Legal Transaction category though appears to be something entirely different.

1. Why not put bonds and surety bonds under Insurance? That's what they represent after all, a type of insurance.

2. Protest would seem to fit better under Banking.

3. I've struggled a bit with powers of attorney, but ended up putting them with whatever category they pertained to. A power of attorney to sell stock went with Investments etc. Happily I've yet to find a general all-encompassing power of attorney document.

**[From Michael Morrissey]** Here is my two cents. As I recall, the U.S. Treasury Dept. studied the British system and adopted large parts of it wholesale. Coming to a logical set of categories into which to fit the various types of stamped documents can be challenging. One must come to the inevitable conclusion that certain categories of documents are soooooo generic as to, depending upon the particular document, fit into many, if not all, of the narrower categories. These very general documents are:

1. Receipts
2. General Powers of Attorney
3. Contracts (General Agreements not otherwise specified in the law)
4. Surety Bonds
5. General Bonds
6. General Broker's Contracts
7. General Certificates and Notarizations

As can be seen, these can be related to virtually all of the more specific classifications of human intercourse set forth below.

Perhaps the Outline should read something like this (the order is up to the exhibitor):

1. Real Estate
2. Personal Property
3. Legal (Court Activity)
4. Money Transfer
5. Transportation
6. Insurance
7. Corporate Activity
8. Communication
9. Measurement Verification

These are merely suggestions. Other outlines may be easier to work with or more logical to an independent observer. I believe that exhibiting by industry would be too broad and never-ending,

but grouping document types by classifications of human activity allows the viewer to more easily understand their day-to-day use in the mid-19th century America.

**[From Michael Mahler]** Perhaps a useful path is to examine the areas subject to other, earlier taxes, which may have been logically categorized in a useful way.

For example, pretty much the first to be taxed everywhere was property, real and personal.

In 1857 California taxed bills of exchange as evidence of money leaving the state; within months they decided that bills of lading for shipment of gold and silver were a more readily monitored form of this activity, and so replaced the tax on exchange with one on bills of lading. The underlying activity to be taxed was money transfer.

I would get hold of the broad tax laws and study them.

**[From Michael Mahler]** I recommend that any rearrangement be reflected in the title, for example not simply *U.S. Civil War Document Stamp Taxes 1862-1872* but something like *An Analysis of U.S. Civil War Document Stamp Taxes by Industry Type, 1862-1872*, or some such. Not sure what the "some such" should be, but the arrangements proposed so far leave a lot to be desired. It will take some heavy lifting to come up with something truly insightful, or even non-confusing/misleading! ... Maybe we can do it "by committee"?

This would moot the question of whether the rearrangement would be a better way of presenting the basic subject of *U.S. Civil War Document Stamp Taxes 1862-1872* than the alpha method.

Regarding the latter, this brings up a sore point for me, namely that IMHO the insistence on a "story" (BTW can't a more suitable word be found?) has gotten completely out of hand. Tell me, what was the "story" in the Monte Carlo exhibit that swept all before it? In the case at hand, simply matching the tax rates, listed as they were in the statutes and contemporary broadsides, with actual surviving examples, is all the "story" one needs to present the subject.

**[From Ron Leshner]** First, as great and groundbreaking as Mike Mahler's exhibit was, I think it fair to state that you are not trying to duplicate what Mike did so well. Secondly, the exhibiting criteria have undergone some changes since Mike was exhibiting First Issue. The change has to do with the evolution of the criterion of treatment. There is the obvious verbiage of "story line," but beyond that is my own notion of



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knowledge production. This is not the criterion of philatelic knowledge, but rather one that says, does the treatment result in the viewer being directed to understand the subject in a new way that yields new insight of the subject at hand. There are two exhibits that stand out in my judging experience that leap out at me to illustrate this point. The first is Jamie Gough's postage due exhibit which threw away the parochialism of doing the subject with one country to looking at how the subject evolved and how some countries profoundly influenced the way other countries went about doing similar things. The second exhibit had to do with mail that went through Aden and got rerouted in the British establishment there. Again, the boundary of single country was thrown out the window.

Now to apply this to your exhibit, I think we should not get bound by my examples to think that you ought to throw out limitations of country. No, but throw out the criterion of alphabetic listing of the categories in the law. That immediately differentiates your exhibit from what Mike Mahler did so well. In fact, you cannot afford to look at your subject in a new and different way without standing on the firm foundation of what Mike Mahler did.

To use a scientific analogy, Mahler took an approach that is based on a taxonomy based on the law. That is analogous to how scientists such as botanists have to first begin to classify plants, creating boxes to fill in (to mix the analogy) like a beginner's stamp album. When we get to science we look for relationships that allow us to make predictions giving us understanding.

I believe that is what you need to strive for. And I must confess that your new outline or classification does not quite do it for me. Your category of insurance is none other than a portion of agreements and contracts. Do we not call these documents insurance contracts? Insurance contracts were added to the list of taxable transactions, because they are an agreement to pay an amount in the future. So are the railroad bonds. So are broker's contracts. As you can see, I am trying to look across the law's alphabetical list, to try to understand why a given item was included in the first place. I am also trying not to be confined to a given industry, such as insurance or banking. Are there such supercategories that cut across businesses? I suspect so, but I have not spent enough time to try and work out the details. But you are the accountant and I am the blue skyer here. Could such an approach work?

I have begun to rethink how I am viewing the history and evolution of taxation in our country (and other countries?) and am urging you to contribute to that.

I think we have to ask if what I am suggesting is possible. Can we regroup the categories in a way that we understand why they were included in the list in the first place? And does this regrouping yield new insight into what was in the heads of the framers of the law?

The result would be new insight, new knowledge, and abandonment of the old categories of thinking. And maybe new ways of thinking about how our economy functioned in the Civil War era.

### **The Road to the Grand (Prix?)**

[By Michael Mahler] Call me recalcitrant, but I am not ready to jettison the alphabetical framework for Civil War era fiscal history exhibits in favor of a category-based approach. I am thrilled at Tim's grand award—it's tough to argue with success!—and agree with Ron that science is preferable to mere taxonomy. In the process of recording, say, all the insects in the world, i.e. all species in the class insecta, one can simultaneously place them into major categories (orders) according to observed characteristics, then into subcategories (family, subfamily, genus) as applicable. With this classification established, science can proceed to search for relationships and mechanisms. Here, though, we are faced not with a choice between science and taxonomy, it is the taxonomy itself that is in question.

Ron asked, "Can we regroup the categories in a way that we understand why they were included

in the list in the first place?" From what I have seen thus far, the answer appears to be "Perhaps, but it has not been done yet."

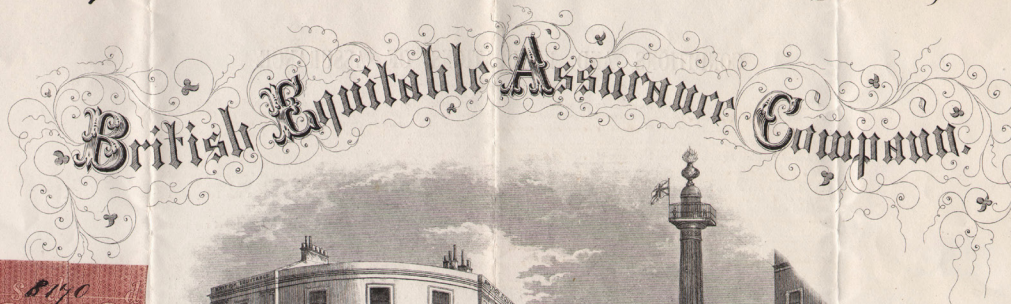
Compare the alphabetical listing of document types (p. 35) with the division of these types into Major Categories in Table 1 (p. 41). Which gives more insight into the nature and scope of the underlying taxes? The alpha list is certainly easier to grasp, even memorize, anchored as it is by our association of most types with the familiar titles of First Issue documentary stamps. As to an underlying framework, the alpha list offers no clues, but its sheer size and variety suggest that the legislators simply taxed every sort of transaction they could think of, with no rhyme or reason. It makes sense to consider this the default hypothesis.

Ron further asks, "And does this regrouping yield new insight into what was in the heads of the framers of the law?" It may, but perhaps in



No. 8170

The London (Parkinson) Agency.



HEAD OFFICES, 47 & 48, KING WILLIAM STREET, LONDON BRIDGE.

Whereas Samuel Baker

of Milton near Eickering

in the County of York, do hereby (hereinafter called the "Payee") hath applied to the  
BRITISH EQUITABLE ASSURANCE COMPANY, to effect an Assurance on the life of himself

(hereinafter called the "Assured," in manner hereinafter contained, which the said Company have agreed to do on the terms and conditions hereinafter mentioned.

Notwithstanding this Policy witnesseth that the BRITISH EQUITABLE ASSURANCE COMPANY aforesaid, doth covenant with the Payee, his executors, and administrators, that they the said Company, or their successors, if their corporate funds, property, and effects, for the time being, including the amount of capital subscribed for and not paid up (if any) after satisfying all prior claims and charges thereon, shall be sufficient for the purpose, and if the Current and all previous Premiums shall have been paid and the other Conditions and Regulations endorsed hereon shall have been observed by the person entitled to the benefit of the Assurance, will, within two calendar months next after the twelfth day of October One thousand eight hundred and ninety six or in case the Assured shall die before the day aforesaid, then within two calendar months next after satisfactory proof shall have been made, according to the rules, regulations, and practice of the Company for the time being, of the death of the Assured, pay unto the Payee, his executors or administrators, the full sum of Three Hundred Pounds

Sterling, and all such other Sums (if any) as the said Company by their Directors may have ordered to be added to such amount by way of bonus or otherwise according to their practice for the time being.

Provided always that this Policy is made subject to the conditions and regulations hereon endorsed.

Given by the said Company under their Common Seal, at Numbers 47, and 48, King William Street, in the City of London, this eight day of January in the year One thousand eight hundred and sixty three

*For the Directors.*  
*John Smith*  
Directors.

*John Smith* Manager.

Est. *John Smith*  
Ent. *John Smith*

Figure 15. 1863 life insurance policy made in London bearing matching Life Policy 2s6d and 6d adhesives. The U.S. requirement for use of stamps with titles matching the types of documents to which they were affixed appears to have been patterned on the similar system implemented in Great Britain beginning in 1854.



Figure 16. Broadside listing the stamp taxes effective August 1, 1864.

A COMPLETE LIST OF			STAMP DUTIES,		
TO TAKE EFFECT AUGUST 1, 1864.					
Carefully compiled and arranged from the Act of Congress, approved June 30, 1864, as published <i>officially</i> , at Washington, and having many advantages over the Schedule issued by the Commissioner of Internal Revenue.					
PUBLISHED BY CROSBY & NICHOLS,			BOOKSELLERS AND PUBLISHERS,		
WHOLESALE AND RETAIL DEALERS IN BOOKS IN EVERY DEPARTMENT OF LITERATURE,			117 Washington Street, Boston.		
	Dolls. Cts.			Dolls. Cts.	
Agreement, or Contract, not otherwise specified in this schedule; any appraisal of value or damage, or other purpose; for each agreement, or for each sheet of each agreement, &c., or renewal or continuance of do., . . . . .	.05	Contract, Broker's note, or memo. of sale of merchandise, stocks, bonds, exchange, notes, real estate, or other property issued by brokers, or persons acting as such, each, . . . . .	.10	Receipt for payment of money or debt, over \$20, not being for the satisfaction of any mortgage or judgment, and a receipt for the delivery of property, . . . . .	.02
Assignment, or Transfer, of mortgage, lease, or policy of insurance, or renewal or continuance of agreement, contract or charter, same stamp as the original instrument.		Contract. — See also Agreement.		Warehouse Receipt for any goods, wares, or merchandise, not otherwise provided for, deposited or stored in any public or private warehouse, not exceeding \$500 in value, . . . . .	.10
Bank Check, Draft, or Order for the payment of any sum of money whatsoever, drawn upon any bank, banker or trust company, or for any sum exceeding \$10, drawn upon any other person or persons, companies, or corporations, at sight or on demand, . . . . .	.02	Conveyance. — See also Bill of Sale of Vessel.		Over \$500, not over \$1,000, . . . . .	.20
Bill of Exchange (Inland), Draft, or Order for the payment of money, not at sight or on demand, or any Promissory Note (except bank notes issued for circulation, and checks made and intended to be forthwith presented, and which shall be presented to a bank or banker for payment), or any memorandum, check, receipt, or other written or printed evidence of money to be paid on demand, or at a time designated, for every \$100 or fractional part thereof, 5 cts.		Entry of Goods, at any custom house for consumption or warehousing, of value not over \$100, . . . . .	.25	For every add'l \$1,000, or fractional part thereof, 10 cts more.	
Bill of Exchange (Foreign), or letter of credit, drawn in but payable out of the United States. If drawn singly or in duplicate, same as Inland Bills of Exchange.		Over \$100, and not over \$500, . . . . .	.50	For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard, . . . . .	.25
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Over 500, . . . . .	1.00	Weighers' Returns, for weight not over 5000 pounds, . . . . .	.10
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Withdrawal from bonded warehouse, . . . . .	.50	Over 5000 pounds, . . . . .	.25
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Gaugers' Returns, for quantity not over 500 galls. gross, . . . . .	.10	Legal Documents, Writ, or other original process (except those commenced by the U. S., or any State), for beginning suits in any Court of Record (or Court not of record if amount claimed is \$100 or over); or on Appeal from Courts of inferior jurisdiction to a Court of record, . . . . .	.50
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Over 500 galls. . . . .	.25	Upon every confession of judgment, or cognovit, for \$100 or over (except where tax for Writ in beginning of suit has been paid), . . . . .	.50
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Insurance (Marine, Inland, and Fire). — Each policy or renewal (or assignment, &c., of do.), . . . . .	.10	Warrant of distress, amount of rent claimed, not over \$100, . . . . .	.25
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Premium \$10 or less, . . . . .	.25	Over \$100, . . . . .	.50
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		" over \$10, not over \$50, . . . . .	.50	Affidavits in suits or legal proceedings, exempt.	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		" 50, . . . . .	.50	Proprietary, Medicines, Perfumery, Cosmetics, Preparations, &c., each package retailed at not over 25 cents, . . . . .	.01
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Insurance (Life). — Policy (or assignment, &c., of do.), not over \$1,000, . . . . .	.25	When over 25 cents, and not over 50 cents, . . . . .	.02
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Over \$1,000, and not over \$5,000, . . . . .	.50	" 50 " " " 75 " " " . . . . .	.03
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Over 5,000, . . . . .	1.00	" 75 " " " 100 " " " . . . . .	.04
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Tickets or contracts of insurance limited to fatal or non-fatal injury to persons while travelling; also, deposit notes to Mutual Insurance Companies, for insurance upon which policies subject to stamp duties are issued, require no stamp.		Every add'l 50 cts., or part thereof, 2 cts. more.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Lease (or assignment, &c., of do.), agreement, memorandum, or contract, for the hire, use, or rent of any land, tenement, or portion thereof, when rent or rental value is not over \$300 per ann., . . . . .	.50	Friction Matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, . . . . .	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		When rent is over \$300 per ann., each add'l \$200, or fractional part thereof, 50 cents more.		Each package, 1 ct. for every 100 matches or fractional part thereof contained therein.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Manifest, for custom house entry or clearance of vessel's cargo for foreign port (except to British North America), tonnage not over 300 tons, . . . . .	1.00	Cigar Lights, wax tapers, double the rates imposed on matches.	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Over 300, and not over 600 tons, . . . . .	3.00	Stamps not required on Matches, Cigar Light, &c., till Sept. 1st.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		" 600 tons, . . . . .	5.00	Photographs, Ambrotypes, Daguerreotypes, &c., on each picture, retail price not over 25 cents, . . . . .	.02
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Measurers' Returns, for quantity not over 1000 bushels, . . . . .	.10	Over 25 cents, not over 50 cents, . . . . .	.03
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Over 1000 bushels, . . . . .	.25	" 50 " " " 100 " " " . . . . .	.05
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Mortgage (or assignment, &c., of do.), Trust Deed, or Personal Bond, for the payment of money over \$100, not over \$500, . . . . .	.50	Every add'l \$1, or part thereof, 5 cts. more.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Every add'l \$500, or fractional part thereof, 50 cts. more, . . . . .	.25	{ Photographs, or any sun picture, being copies of engravings or works of art, or used for the illustration of books, and on photographs so small in size that stamps cannot be affixed, pay an <i>ad valorem</i> duty. }	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		TRUST DEED conveying estate to uses, to be stamped as a conveyance.		Playing Cards, price not over 18 cent each pack, . . . . .	.02
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Note. — See Bill of Exchange (Inland).		When over 18, and not over 25 cents, . . . . .	.04
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Passage Ticket, to foreign port (except British North America), costing \$35, or less, . . . . .	.50	" 25 " " " 50 " " " . . . . .	.10
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Over \$35, not over \$50, . . . . .	1.00	Every add'l 50 cts., 5 cts. more.	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Every add'l \$50, or part thereof, \$1 more, . . . . .	.25	REMARKS.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Power of Attorney, to sell or transfer any stock, bond, or scrip, or for the collection of any dividend, or interest thereon, . . . . .	.25	Stamps of all kinds, except Proprietary and Postage Stamps, may be used indiscriminately, care being taken to affix a stamp of the proper amount.	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Power of Attorney, or Proxy, to vote for officers of any corporation or society (except religious, charitable, literary societies or public cemeteries), . . . . .	1.00	Documents of any kind made, or purporting to be made, out of the United States, to be used in the United States, require same stamp as if made in the United States.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Power of Attorney, to sell or rent real estate, . . . . .	.25	No stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time; nor to any indorsement of a negotiable instrument, or on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp duty shall be required to be placed on such paper; provided, That the stamp duty placed thereon is the highest rate required for said instruments or either of them.	
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Power of Attorney, to collect rents, . . . . .	.50	Official instruments issued or used by United States officers are exempt.	
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Probate of Will, or Letters of Administration, value of estate not over \$2,000, . . . . .	1.00		
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Every add'l \$1,000, or part thereof, 50 cts. more.			
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.		Promissory Notes, &c. — See Bill of Exchange (Inland).			
Bills or orders drawn abroad, payable in the U. S., require same stamp as Inland Bills of Exchange.		Protest, of note, check, draft, &c., . . . . .	.25		
If drawn in sets of three or more, every bill of each set, for every \$100, or the equivalent thereof, in any foreign currency in which the bill is expressed, 2 cts.					

REVENUE STAMPS of all denominations always FOR SALE, at best rates, by J. G. BEALS, at the Office of the  
**BOSTON POST,**  
 42 CONGRESS STREET, BOSTON.

Orders solicited from dealers and consumers in New England, and filled and forwarded by mail, express, or otherwise, without delay. Current funds received in payment.



unexpected fashion: if no intellectually satisfying ordering can be found, this will be consistent with the hypothesis that the framers had no such framework in mind.

As all commenters noted, the attempt to categorize the taxes is an indisputably worthy one. The proposed schemes yield insight and have been amply rewarded, yet none are fully satisfying: the categories are not always well defined; the documents do not always fit into them cleanly; and on balance, there is room for improvement here.

### The British Connection

As Mike Morrissey noted, the U.S. Civil War stamp taxes appear to have been patterned after those already in effect in Great Britain, which since 1854 had required use of stamps whose titles matched the documents to which they were affixed. **Figure 15** shows an 1863 life insurance policy made in London bearing matching Life Policy 2s6d and 6d adhesives. Other titles in use by 1862 included:

Admiralty Court	Inland Revenue
Chancery Court	Land Registry
Customs	Matrimonial Cause
Draft or Receipt	Patent
Foreign Bill	Probate Court

I am unaware of primary sources proving a U.K.-U.S. connection. The *Congressional Globe* for April and May 1862 includes fine-tuning of the schedule of stamp taxes which became law July 1, but I find nothing earlier concerning its original formulation. It certainly seems likely that the framers adapted the British system to American circumstances; the question at hand is whether they did this systematically. It is worth noting that there is no obvious framework in the British schedule either.

Even in the absence of a planned set of categories, or at least of surviving evidence of such, the larger question is whether we can skillfully construct one that expands our comprehension of how the Civil War documentary taxes impacted the American populace. In my opinion we are still awaiting that “Eureka!” moment.

### Alphabetical Listing in Law and Broadsides

It is worth noting that the taxes were promulgated in alphabetical order, not only in the statutes themselves, but in broadsides posted by stamp sellers. **Figure 16** shows one such broadside, listing the taxes effective August 1, 1864.

### In Defense of Alphabetically Arranged Exhibits

The life policy illustrated in **Figure 15** has a dual purpose. I have long envisioned an exhibit of U.S. stamped life policies of the Civil War era.

They are rare; this was still something of a fledgling industry in those years; probably a hundred fire policies have survived for every life policy. They are inherently interesting, large and impressive, some with spectacular vignettes like the British one shown here. Even revenue collectors will probably not have seen more than one or two, if any, so an array of thirty or so might prove entertaining and edifying. But how best to arrange them? There were only three rates, none noteworthy. The handful of EMUs are first class rarities of fiscal history, but probably best noted within the flow of the exhibit rather than separately. There is a bit of geographical diversity: most are Eastern, with a handful of companies in the South or in California. There are a few different insurance schemes, including an interesting modified tontine plan, and some interesting restrictions on the activities of insureds, but these details are a bit too far afield to serve as the main focus. The best way to show these rare items in all their variety seems to be an alphabetical ordering by company name, with the various differentiating aspects noted within this context. Does this necessarily mean there is no “story”?

A similar analysis and conclusion applies to potential exhibits of another scarce usage, the short-lived Express tax of 1862–3.

The judges’ aversion to alphabetical treatment — as unanimously displayed at Garfield-Perry 2012 — is probably generally sensible. However my fear is that this relatively new tool in the judges’ kit is being used uncritically. Any rule admits exceptions, and there appear to be cases where nuanced analysis supports an alphabetical framework. Presumably the exhibit synopsis is the place to preemptively make this argument.

### A Chronological/Alphabetical Hybrid

For me these concerns are practical, not merely academic. I plan to downsize my CofC exhibit to eight frames for entry at the Washington 2016 international, and Tim’s experience has compelled me to rethink its format. I propose to introduce a new parameter, chronology, as follows.

#### 1862: The Grand but Failed Experiment.

The original 25 document types, initially requiring matching stamps, a requirement rescinded after only three months. The broadside shown in **Figure 17** giving the types and rates can serve as a frontispiece for this section.

#### 1863: Afterthoughts

Bill of Sale of Ship and Lottery Ticket added; Express rescinded; Inland Exchange and Mortgage rate structures changed; Certificate rate reduced



# STAMP DUTIES

ACCORDING TO ACT OF 1862,  
(TO TAKE EFFECT OCTOBER 1st, 1862.)

Arranged for Merchants, Bankers, Brokers, Attorneys, and other Tax-Payers.

No Stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on its face, shall be used for denoting any other duty of the same amount, or if so used, the same shall be of no avail.

No vellum, parchment or paper bearing a Stamp appropriated by name to any particular instrument, shall be used for any other purpose, or if so used, the same shall be of no avail.

In all cases where an adhesive Stamp shall be used for denoting any duty imposed by this Act, the person using or affixing the same, shall write upon it the initials of his name, and date when signed, under penalty of fifty (50) dollars.

Any person may present to the Commissioner of Internal Revenue any instrument, and require his opinion whether the same is chargeable with any duty; and if the said Commissioner shall be of opinion that it is not chargeable with any Stamp duty, he is required to impress on it a particular Stamp, with words to signify that it is not chargeable with Stamp duty; and every instrument on which said Stamp is impressed, shall be received in evidence in all Courts, notwithstanding objections on the ground of such instrument being without the proper Stamp.

Agreement,	PENALTIES.	Entry
Other than those mentioned below, (or any appraisal,) for every sheet or piece of paper on which it is written..... 05	Penalty for making, signing or issuing any instrument, document or paper of any kind whatsoever, without the same being duly stamped, for denoting the duty hereby imposed thereon—\$50; and the instrument shall be deemed invalid and of no effect.	For Withdrawal of Goods from bonded warehouse..... 50
<b>Bank Check, Draft at Sight</b>	Penalty for making, signing, issuing, accepting, or paying any Bill of Exchange, Draft, Order or Promissory Note without Stamp—\$200.	<b>Policy of Insurance</b>
For amount exceeding \$25..... 02	Penalty for accepting or paying a foreign Bill of Exchange without first affixing a Stamp—\$100.	On any life or lives, where the amount insured does not exceed \$1,000..... 25
<b>Promissory Note or Draft,</b>	Penalty recoverable from any Telegraph Company for receiving or transmitting any message without the proper adhesive Stamp being affixed to a written copy thereof—\$10.	From \$1,000 to \$5,000..... 50
Other than at sight, or on demand, of	Penalty recoverable from any Express Company for receiving for transportation any package or article of any description, without giving therefor a receipt properly stamped, so as to denote the duty imposed by this Act—\$10.	Exceeding \$5,000..... 1 00
From \$ 25 to \$100..... 05		Fire and Marine risk..... 25
" 100 to 200..... 10	<b>EXEMPTIONS.</b>	<b>Lease,</b>
" 200 to 300..... 15	The Stamp Duties on Express Companies' receipts do not extend to receipts for articles or packages transported for the Government, nor to receipts for articles or packages transported by such Companies without charge thereon.	For three years or less..... 50
" 300 to 500..... 20	The Stamp Duties on Freight Tickets, Bills of Lading and Manifests, do not extend to vessels plying between ports or places in the United States and ports or places in British North America.	For more than three years..... 1 00
" 500 to 750..... 25		<b>Manifest for Entry or Clearance.</b>
" 750 to 1,000..... 30		Of cargo of vessel for foreign port, if tonnage does not exceed 500 tons..... 1 00
" 1,000 to 1,500..... 35		From 500 to 1,000..... 3 00
" 1,500 to 2,500..... 40		Exceeding 1,000..... 5 00
" 2,500 to 5,000..... 50		<b>Mortgage or Bond,</b>
Every additional \$2,500, or fraction thereof..... 1 00		To secure a debt of
<b>Bill of Exchange, (foreign.)</b>		From \$ 100 to \$ 500..... \$ 50
In sets of 3, or more, not exceeding \$150..... 05		" 500 to 1,000..... 1 00
From 150 to 250..... 10		" 1,000 to 2,500..... 2 00
" 250 to 500..... 15		" 2,500 to 5,000..... 5 00
" 500 to 1,000..... 20		" 5,000 to 10,000..... 10 00
" 1,000 to 2,500..... 30		" 10,000 to 20,000..... 15 00
" 2,500 to 5,000..... 40		Every additional \$10,000, or fraction thereof..... 10 00
" 5,000 to 7,500..... 50		<b>Passage Ticket,</b>
On every additional \$2,500, or fraction thereof..... 1 00		To a foreign port, if of less price than \$30..... 50
<b>Bill of Exchange, (foreign,) or Letter of credit, drawn simply, or other than in a set of three or more, the same as Promissory Note or Draft at sight.</b>		If exceeding \$30..... 1 00
For goods and merchandise exported to foreign port, each..... 10		<b>Power of Attorney,</b>
<b>Express Company's or Common Carrier's Receipt,</b>		To vote, by proxy..... 10
Where compensation is 25c or less..... 01		To transfer stock, bonds or scrip..... 25
From 25c to \$1.00..... 02		To receive dividends or interest..... 25
Exceeding \$1.00..... 05		To receive rent..... 25
<b>Bond,</b>		To sell or lease real estate..... 1 00
To indemnify a surety..... 50		<b>Probate of Will, or Letter of Administration.</b>
Other than those required in legal proceedings, and such as are not otherwise charged herein..... 25		Where the estate does not exceed \$2,500..... 50
<b>Certificate of Stock</b>		From \$ 2,500 to \$ 5,000..... 1 00
In Incorporated Company..... 25		" 5,000 to 20,000..... 2 00
<b>Certificate of Profits</b>		" 20,000 to 50,000..... 5 00
Exceeding \$50..... 25		" 50,000 to 100,000..... 10 00
<b>Certificate of Damage, &amp;c.</b>		" 100,000 to 150,000..... 20 00
And all other documents issued by any Port Warden or Marine Surveyor..... 25		For every additional \$50,000, or fraction thereof..... 10 00
<b>In Incorporated Company, for an amount not less than \$10, not exceeding \$50..... 10</b>		<b>Protest of Note, &amp;c.</b>
		Or Marine Protest..... 25
		<b>Warehouse Receipt,</b>
		For goods on storage..... 25
		<b>Original Writ,</b>
		Except those issued by a Justice of the Peace, and those issued in criminal prosecutions by the United States, or any State..... 50

PRINTED AT THE "MORNING LEADER" OFFICE, CLEVELAND, O.

Figure 17.  
Broadside listing  
the documentary  
taxes effective  
October 1, 1862.

and certificates of record exempted; Charter Party and Insurance lowest rates subdivided; Conveyance and Mortgage \$1,000 limit imposed.

## 1864: The Great Simplification

Blanket rates established for Bill of Sale of Ship, Certificate of Profits, Conveyance, Foreign Exchange, Inland Exchange, Lease, Mortgage, Passage Ticket, Probate of Will and Warehouse Receipt. Also, Receipt, Gauger's, Measurer's and

Weigher's Returns and Original Process Warrant of Distress added; Insurance and Surety Bond rates subdivided; Telegraph and \$1,000 limits rescinded.

## 1865-6: Latecomers

1865: Assignment of Lease compound rate added. 1866: Contract rates for memos of sale of securities added; Gauger's, Measurer's and Weigher's Returns rescinded. 1867: Original Process rescinded. 1870: Receipt rescinded.



Within these four chronological categories and their subdivisions, document types will be treated in alphabetical order. Hopefully this will no longer trigger disapproval, as the overarching framework,

if skillfully filled, can provide new insight into the Civil War documentary taxes, and constitute an impressive “story.”

Readers, comments?

## Lee & Munson, Manufacturers of Jokes Breath Perfume

By Michael J. Morrissey

*As a collector of classic United States revenue stamps I have long been interested in the names, initials and other indicia used to cancel the stamps, especially those used by proprietary companies on their products. While my current concentration is on the letterpress-printed precancels, for many years I collected all types of cancels used by the various proprietary product manufacturers in business prior to the Spanish-American War battleship period.*

*Figure 1. Left, “JOKES” three-line cancel. Middle and right, same cancel with top line now removed.*



One particular cancellation always fascinated and perplexed me. An example is shown here in **Figure 1** at left. It is on the 1¢ Proprietary stamp of the First Issue, Scott R3c, and reads in three straight horizontal lines: “L. & M. / JOKES. / 1869.” Let us refer to this cancel as Type 1. This cancelling device was later modified to create Type 2 by dropping the first line so that it read merely: “JOKES. / 1869.” in two straight lines as shown at center in Figure 1. Both cancels are known inverted. The Type 2 cancel is also known on the 1¢ Proprietary Issue of 1871, Scott RB1a, an example of which is shown at right in Figure 1. This stamp also shows evidence of a prominent screw impression, which may be indicative of a typeset printing plate. Just as likely, based upon the author’s examination of a number of copies, is that the cancel was made by a self inking handstamp, which may have consisted of multiple cancelling heads, whereby more than one stamp could be cancelled in a single hand application. Regardless of the method used, this cancel cried out for identification. Who used it? Where were they located? What was their taxable proprietary product or products?

Using the Google search engine, which had been periodically helpful in such inquiries in the

past, I began looking for a proprietor of a taxable product who had the last name of Jokes. Jokes, as it turns out, is an Irish surname. Unfortunately, the search engine overwhelmed me with unwelcome references to jokes of the humorous kind. No help there!

Interestingly enough, while searching for something totally unrelated to JOKES, I discovered a synoptic inventory of a business archive maintained by the Baker Library of the Harvard Business School. It seems that Harvard acquires and maintains a huge collection of the records of defunct businesses. The archive in question was that of the tobacco importing firm of Wilder & Estabrook of Boston, Massachusetts, which was in business during the latter half of the 19th Century. The archive covered the period 1852–79. The reference that Google captured read as follows:

In 1869, some of the letters refer to purchases of the “joke” breath perfume ...

Bingo! I had picked up the scent, so to speak. The next thing to do was to contact the library archive room and register as a researcher. After that came contacting a third party to do the research in my behalf. In this case the third party was Harvard Student Resources. They would do the research



at \$30 per hour and indicate to the library which documents to copy in my behalf. After several months and several miscommunications with both my researcher and the library, I eventually received my copies. They involved a total of four letters from the firm of Lee & Munson, 697 Broadway, New York City, to Wilder & Estabrook in Boston. Parenthetically, it should be noted that the *New York Commercial Register for 1870* lists Lee & Munson engaged in the perfumery trade at 544 Broadway.

Whether this was the result of an actual physical move or merely a change of building numbers by the city is unknown. The letters in the Wilder & Estabrook archive spanned the time period July 13 to September 21, 1869. Three of the letters were on the small half-sheet stationery of the day with a rather mundane heading as shown directly below.



Letter number two was on a full-size 8½" x 11" sheet that included at top left the product trademark illustrated in Figure 2. With the kind permission of Baker Library of the Harvard Business School I am herewith illustrating all four letters. The earliest is dated July 13, 1869, and reads as follows:

Messrs Wilder & Estabrook  
Boston, Mass  
Gents

We sent you The 7th inst 25 gro Jokes and expected to supply you with signs, circulars &c through our Boston Agent. We learn that you have not received them and will forward them to Geo W Bartlett & Co, Washington St. at our expense for you — We will send you soon a new show card for distribution — Find enclosed bill and a Draft — Please accept draft and return to us.

Yours Truly Lee & Munson

Clearly, the only reason that a tobacco firm would want a breath perfume would be to help its tobacco users mask the adverse effects their habit had on the freshness of their breaths. This meant that Wilder & Estabrook must have not only been in the importing and wholesaling side of the tobacco business, but also on the retailing end of the trade as well. This fact is borne out by an entry in the *Boston Commercial Directory for 1869*, wherein under

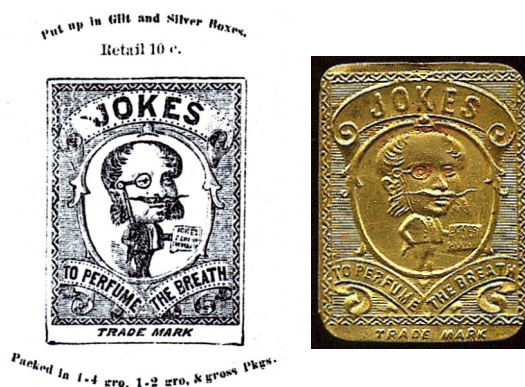


Figure 2. Left, "JOKES" product trademark used on their letterhead. Right, gilt box depicting this trademark on its slide lid.

"Cigar and Tobacco" is listed Wilder & Estabrook at 78 Washington in the city.

The next letter, is dated August 25th, 1869, and reads as follows:

Mess Wilder & Estabrook  
Boston Mass  
Gentlemen

We ship you today per Adams Express 25 gro Jokes and Enclose Bill Draft \$150 — On rect of goods if Correct and satisfactory please accept and return the Draft.

Yours Truly  
Lee & Munson

This letterhead is in the full-size 8½" x 11" format and features the firm's trademark plus some additional information at the top left. The trademark illustrated in Figure 2 also shows surrounding text indicating that, among other things, the breath freshener was sold in both silver and gilt (gold plated) boxes. Figure 2 also depicts an example of a gilt box featuring the firm's trademark on its slide lid. That something so ephemeral should have survived in such extraordinary condition is indeed nearly miraculous.

Letter number three reads as follows:

Messrs Wilder & Estabrook  
Boston Mass  
Gents

Please forward to us your Draft for Bill of Augt 28th and oblige

Yours Truly  
Lee & Munson

The fourth and final letter reads as follows:

Messrs Wilder & Estabrook  
Boston Mass  
Gents

Yours of the 16th inst with Check for \$150.00 is at hand and placed to your credit — We

shall advertise Boston again very soon — If there are any towns that you would like us to advertise, by posting, please notify us & will forward Snipes & have it done.

Respectfully  
Lee & Munson

We can gather from these letters that the Lee & Munson firm was intent on making an impression in the market and giving their customers the kind of support they needed to make JOKES a commercial success. Unfortunately, these efforts do not seem to have paid off for Lee & Munson and their breath perfume in the long run. This brings us to the final question in our discussion. Why in the name of heaven did they name their breath freshener JOKES? I believe that the answer lies with the name of a more established competitor. Trix (pronounced tricks) was a breath perfume manufactured in Rochester, New York, as least as early as 1867 and possibly a bit earlier. Trix was heavily advertised in newspapers throughout the country beginning around 1871. Sometime around 1880 the Trix firm issued a large variety of colorful illustrated trade cards. Trix trade cards can easily be found in the paper collectibles marketplace today. Playing a “joke” on someone was also often referred to as playing a “trick” on someone. Thus, the use of the name JOKES may have been nothing more than

a shameless ploy intended to confuse the public and thereby capture a share of a market then dominated by Trix. Trix probably held too large and loyal a market share for JOKES to break their apparent monopoly in that corner of the perfumery trade. Even using a name clearly intended to cause the public to confuse it with the Trix brand apparently did not help.

The Type 1 device, which appears only on the First Issue 1¢ stamp, is at the very least scarce. The Type 2 cancel is not rare on the 1862 or 1871 Proprietary Issues, but is unknown on the 1875 Issue. It must therefore be assumed that by the mid-1870s the JOKES breath perfume was no longer a force in the market and may indeed have been out of business altogether.

The author will entertain comments and discussions regarding this article at [mmorrissey@columbus.rr.com](mailto:mmorrissey@columbus.rr.com).

## References

*Boston Commercial Directory for 1869*. Symonds, Case & Co., Boston, 1870, pp. 27–8.

*New York Commercial Register for 1870*. J. F. Trow, New York, 1870, p. 48.

Wilder & Estabrook Records. Baker Library Historical Collections, Harvard Business School.

## Finds in the Marketplace: Estonia, Liechtenstein, French Indochina

[From Michael Florer] See the attached scan of a strip stamp I purchased. There is no indication of the issuer other than a coat-of-



arms, which is that of

Estonia. The Estonian text translates to “pressed yeast wrapper” and “400 grams.” I assume that it is a taxpaid stamp for 400 grams of yeast. It is likely trimmed, as the design meets the edge at each end. No taxpaid stamps of any kind are listed for Estonia in *Baltic Revenues* by John Barefoot, 1998. This stamp is imperforate and printed in orange-brown on thin, white, watermarked paper.



Another of my collecting areas is the revenues of the Principality of Liechtenstein. Here is a scan of a new find. It is a documentary stamp that is not listed in *Liechtenstein: Catalogue of the Adhesive Revenue Stamps* by Martin Erler, 1981. In fact, this stamp is doubly unlisted since neither the base stamp (20 Franken) nor the surcharge (14 Franken) have been reported before.



[From an anonymous collector] A worldwide revenue collector and ARA member in the Midwest recently purchased a large revenue collection sight unseen, including a substantial French Colonies collection, French Indochina being among the strongest sections. Included was the copy shown here of the 1909 Droites de Greffe 1 piastre with “QUITTANCES” overprint and “0\$12” (12 centimes) surcharge. Barefoot’s *South East Asia Revenues* lists these overprints as Quittances #26–8, date unknown, with the 12c/1pi as #28b, only one copy known; let the record show there are now two!



## "Weird Stuff"



Figure 1. Front view of the unfolded envelope.

by Don Woodworth

There is a stamp dealer from Indianapolis that I enjoy patronizing. He has all the usual categories of material that dealers normally carry, but my favorite category is unique to him, a box of "Weird Stuff" — an almost never-ending source of interesting material. It was in this box that I found a most peculiar and interesting cover that combines the worlds of collecting U.S. postage and U.S. revenue stamps. I bought it for its revenue connection.

At first glance, the cover seemed to be just a regular advertising cover from the 1860s. It bears a common 3¢ rose Washington of the 1861–2 second design U.S. definitives (Scott #65) with a neat cork cancel. Nice, but nothing earth shattering.

Things started to become more interesting when I noticed that it wasn't a conventional envelope but a patent folded envelope (Figure 1). The flap that would have normally obscured the patent information was missing, readily revealing some small, neat embossed wording that might have otherwise been missed. The wording reads: "Murphy's Improved / Letter-Envelope / Patented June 2 1863 / 438 Canal St. N.Y." (Figure 2).

Initial research on the U.S. Patent Office's website enabled me to bracket the range of potentially

applicable patent numbers but did not provide the detail necessary to isolate the particular number required. That part of the puzzle was filled in by a friend in the St. Louis public library system: patent number 38,755, entitled "Letter Envelope" was issued to William Murphy on June 2, 1863. The text and drawing of the patent appear as Figures 3 and 4.

Things became even more interesting when I opened out the envelope to discover it was actually a pre-printed billhead of William Taylor, Wholesale and Retail Lumber Dealer of Troy, N.Y., whose advertizing appears on the front, intended to be written upon, then folded to shape, stamped and mailed.

Figure 2. Close view of embossed patent information.

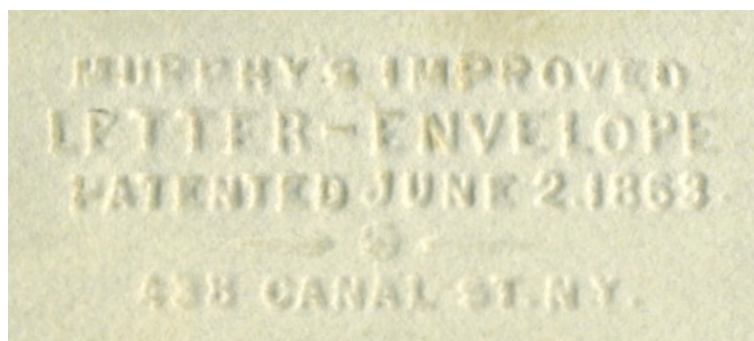




Figure 3. Text of patent for the Murphy letter-envelope.

# UNITED STATES PATENT OFFICE.

WILLIAM MURPHY, OF NEW YORK, N. Y.

## LETTER-ENVELOPE.

Specification forming part of Letters Patent No. 38,255, dated June 2, 1863.

*To all whom it may concern :*

Be it known that I, WILLIAM MURPHY, of the city, county, and State of New York, have invented a new and Improved Letter Envelope; and I do hereby declare that the following is a full, clear, and exact description of the same, reference being had to the accompanying drawings, forming a part of this specification, in which—

Figure 1 represents a plan or top view of my invention when unfolded. Fig. 2 is a similar view of the same when partially folded. Fig. 3 is a similar view of the same when completely folded ready for sealing.

Similar letters of reference in the three views indicate corresponding parts.

This invention is intended as an improvement to that class of combined note sheets and envelopes for which Letters Patent have been granted to Elias B. Gleason March 15, 1859.

The object of this invention is to produce a letter-sheet which can be conveniently folded up and sealed the same as an ordinary envelope, and which can be cut out with little waste of paper, and its whole surface, or nearly so, can be made available for writing.

The invention consists, first, in extending the side flaps over the whole width of the sheet and overlapping the same with or without gum, in such a manner that said side flaps, before folding, form an essential part of the letter-sheet to be written upon, the same as the central portion or body of the sheet, and that the contents of the letter, when the same is folded, cannot be read by pressing the edges of the letter and peering in sidewise. It consists, second, in the arrangement of marks or notches at the end of the side flaps and opposite to the head flap in such a manner that in folding over the side flaps, two points are provided to serve as guides in creasing, one point being the junction of the head and side flap, and the other the notch or mark opposite to that junction, and thereby the operation of folding the letter is rendered easy.

To enable those skilled in the art to make and use my invention, I will proceed to describe it.

A represents a sheet of paper provided with a flap, *a*, at its head, similar to the closing flap

of an ordinary envelope. This flap occupies the middle portion of the sheet, and it extends over less than one-half its full length, leaving room for the side flaps, *b b'*, one on either side, as clearly shown in Fig. 1 of the drawings. These side flaps extend down over the full width of the sheet, and they form an essential part of said sheet, being intended to be written upon the same as the central portion or body, *c*, of the sheet. The width of the flaps *b b'* is such that when the same are folded according to the lines *d e* and *f g* the edge of the flap *b* overlaps that of the flap *b'*, as clearly indicated in Fig. 2 of the drawings, and when the edge of the flap *b* is provided with gum, the two flaps can be firmly united.

The operation of creasing or folding the side flaps, *b b'*, is facilitated by notches or marks *e g* right opposite to the points *d f*, where the head flap, *a*, joins the side flaps, *b b'*. The lines *d e* and *f g* are thus clearly defined before folding the sheet, and the operation of folding can be accomplished with accuracy and without loss of time. The marks *e g* are made either by cutting out a small portion of the sheet, as shown in Fig. 1, or marks of any other description might be used with equal advantage.

By these improvements the employment of the letter-envelope is rendered cheap and convenient, the whole sheet, with the exception of the head flap, *a*, can be used for writing upon, and in folding the letter the marks *e g* form guides whereby the creasing of the sheet can be accomplished perfectly, accurately, and without trouble or loss of time.

What I claim as new, and desire to secure by Letters Patent, is—

1. Overlapping the flaps *b b'* with or without gum, when the same extend over the whole width of the sheet *A*, as and for the purpose shown and described.

2. The arrangement of marks *e g* opposite the points *d f*, where the head flap, *a*, joins the side flaps, *b b'*, substantially as and for the purpose specified.

WILLIAM MURPHY.

Witnesses:

M. S. PARTRIDGE,  
DANIEL ROBERTSON.

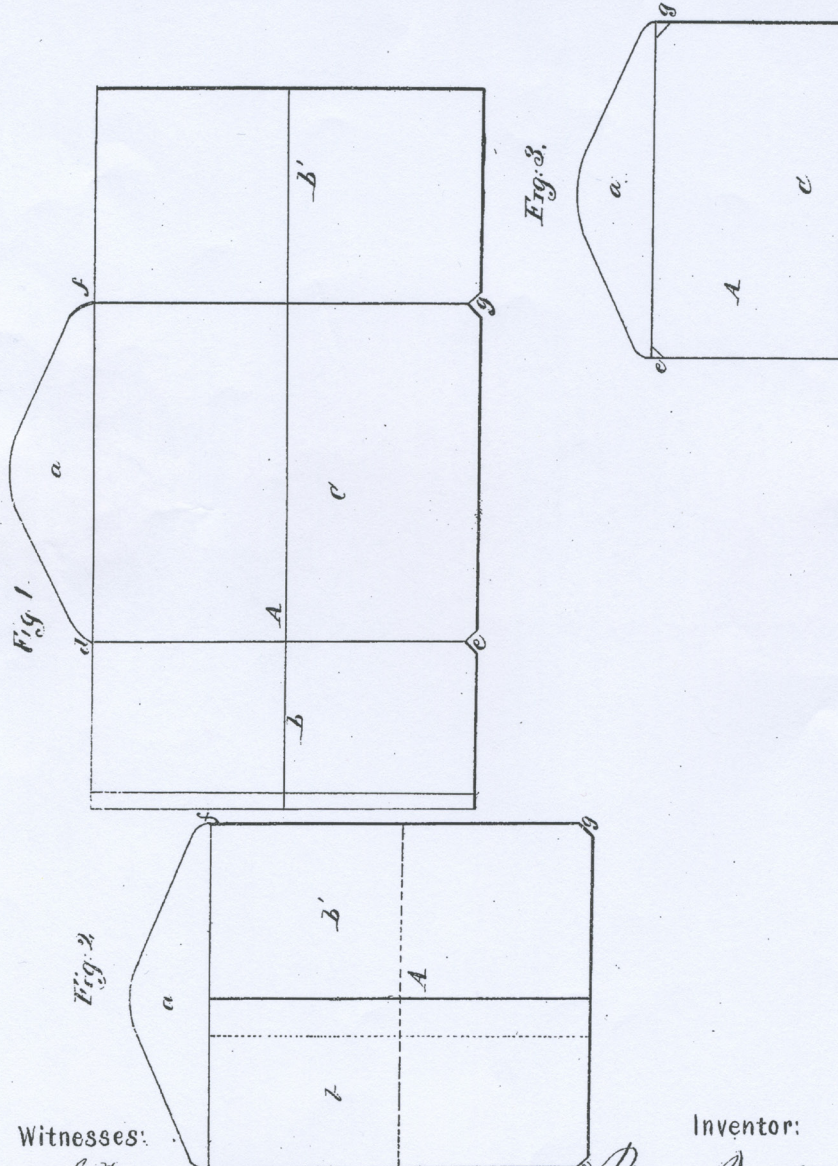


Figure 4. Diagram of the Murphy letter-envelope in its U.S. patent.

*W. Murphy.*  
*Letter Envelope.*

*N<sup>o</sup> 38,755.*

*Patented Jun. 2, 1863.*



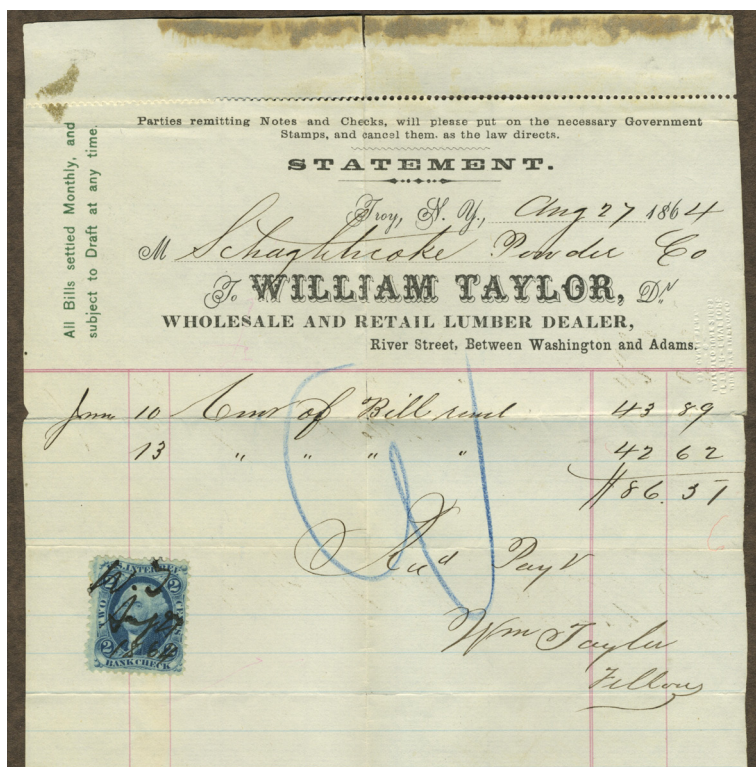
Witnesses:

*M. S. Partridge*  
*Orinal Robinson*

Inventor:

*William Murphy*





**Figure 5.**  
Reverse of the  
unfolded letter-  
envelope, with  
revenue stamp  
affixed.

The pièce de résistance was the discovery that the billhead, acknowledging payment of \$86.51 by the Schaghticoke Powder Co. (Schaghticoke is a town some fourteen miles from Troy), was taxed at two cents by a First Issue 2¢ blue Bank Check (Scott R5c) with black manuscript cancel “W.T. Aug 27 1864” (Figure 5).

The tax was in keeping with the Revenue Act of June 30, 1864, effective August 1, 1864, which required a tax on “Receipts for the payment of any sum of money, or for the payment of any debt due exceeding twenty dollars, not being for the satisfaction of any mortgage or judgment or decree of any court, and a receipt for the delivery of any property, two cents.” (Mahler, 1988, 1999).

Revenue stamps used on Civil War era letterhead bills and receipts are common, but the combination of a taxed billhead with a patent envelope form is highly uncommon. This is the first example I have encountered in many years of collecting that combines in a single format both a letter bearing postage and a taxed receipt.

The use of the 2¢ blue Bank Check adds a nice touch. The vast majority of stamped receipts bear the 2¢ U.S.I.R. (R15c), but this was first delivered by the printers only on October 12, 1864 (Toppan et al, 1899). In first months after imposition of the tax, an enjoyable variety of stamps was used to pay it, including nearly all of the all 2¢ titles (Mahler, 1999).

Taylor’s billhead places his lumber firm on River St., between Washington and Adams. An 1866 Troy city directory lists him as a lumber dealer at Front St. near Liberty, and as the proprietor of a planing and saw mill at Pier below Adams. All these locations were close to the Hudson River. An 1877 directory lists Taylor as a stair builder residing at the rear of 132 River St.

### Schaghticoke Powder Co.

Anderson (1897) provides a detailed history of the Schaghticoke Powder Company:

The Schaghticoke Powder Co.’s works were established by Josiah and Nicholas Masters in 1813, the first named at this time being a member of Congress. In this year there was a great need of powder to supply American troops on the northern borders of the State of New York during the War of 1812. Nearly all the mills in operation during the Revolution, finding the bulk of their demand gone when peace was declared, had ceased operations, and the new war rendered the revival of old or the establishment of new mills necessary. President Madison and Gov. Tompkins separately and unitedly used their personal influences with the Masters to secure the establishment of these works. The mills of the company were located on the south bank of the Hoosick River about half a mile southeast of the village, and comprised twenty separate structures, each of which was devoted to some single process in the manufacture of a special grade or kind of powder. The grounds comprised about one hundred acres. The company manufactured about 60,000 kegs or 1,500,000 pounds of powder per year. It was one of the oldest in the United States, and during the eighty years of its existence it held a leading position as a manufacturer of superior goods.

In 1858 William P. Bliss became secretary of the company, which position he held until 1868, when he was elected to the presidency of the concern. Thomas L. Doremus succeeded Mr. Bliss as secretary until the death of Mr. Bliss. In February, 1896, Mr. Doremus became president and A. W. Higgins of New York secretary. In June, 1893, work was commenced in erecting an electric plant for operating the machinery. The company then used three kinds of motive power, steam, water and electricity, each independent of the other.



---

Note that the addressee on the envelope is none other than Mr. William P. Bliss, secretary of the company.

In the second half of the 19th century operations gradually moved to a site on the Hoosic River in Valley Falls, and the company eventually became part of Dupont Powder. Explosions — endemic in the gunpowder industry — occurred periodically, until a final explosion in 1928 resulted in the death of four workers and closure of the mill. (Kelly, 2012).

### Other Usages of the Murphy Letter-Envelope

I have found four other usages of Murphy envelopes, two in the U.S. and two in Canada:

2¢ “Black Jack” tied by Philadelphia circular date stamp on cover from State Bank, Camden N.J., enclosure datelined Nov 21, 1863 (Rumsey, 2012).

Scott #65 on Murphy patent envelope that unfolds into a letterhead of merchant Isaac W. Decker, mailed in North Adams, Berkshire County, Nov 17, 1866 (Bansner, 2014).

Canada #15 tied by Berrin duplex cancel on all-over illustrated advertising folded letter of North British & Mercantile Insurance Co. of Montreal, dated Oct 6, 1864, to London (Maresch, 2005).

Canada #15 tied by G.W.R. East RPO cancel dated Nov 15, 1865, on an all-over illustrated Commercial Union Assurance Co. advertising folded letter sent to Montreal (Maresch, 2005).

There appears to be an interesting parallel between the Murphy patent of 1863 and the later U.S. Grant 2¢ letter sheet (Scott #U293) produced by the U.S.P.S. between 1886 and 1894. Murphy’s Improved Letter-Envelope was essentially a

customized form on one side that was formatted so that it could be folded into an envelope convenient for mailing, with a stamp to be applied by the sender. This approach predates by nearly 25 years the Grant letter sheets created to fulfill approximately the same function. The later and never very popular Grant sheet had the key distinction of having the stamp pre-printed.

It is possible, but by no means certain, that the germ of Murphy’s idea may have arisen as a result of congressionally authorized combination letter paper and envelope sets (which used the current three-cent pink embossed stamp) for use by soldiers during the Civil War. These were available from August 1861 until withdrawn in April 1864. The private sector picked up on this development by also providing letter sheets suitable for use with adhesive stamps, with such an item copyrighted in 1861 by J. P. Charlton of Philadelphia. It is unknown if any of these items were actually produced or survived, but as noted in this article, examples of the next patent for a similar item, that of William Murphy, do survive and can thus be considered the first of a stream of at least fourteen various follow-on patents issued through 1879. Considerable information on this topic is provided in an excellent article by Howard Ness (1997).

Acknowledgements: Mr. Denny Peoples of Indianapolis for bringing this cover to my attention; Ms. Carol Giles-Straight of the St. Louis Public Library for her assistance in unearthing the detailed patent information; and my friend the late Mr. David Straight for bringing *The Congress Book 1997* to my attention.

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# Motor Vehicle Use Tax Seals

by Michael R. Florer



**Figure 1.**  
Left, Liberty  
Bell design of  
1942-5; right,  
Manning design  
of 1945-6

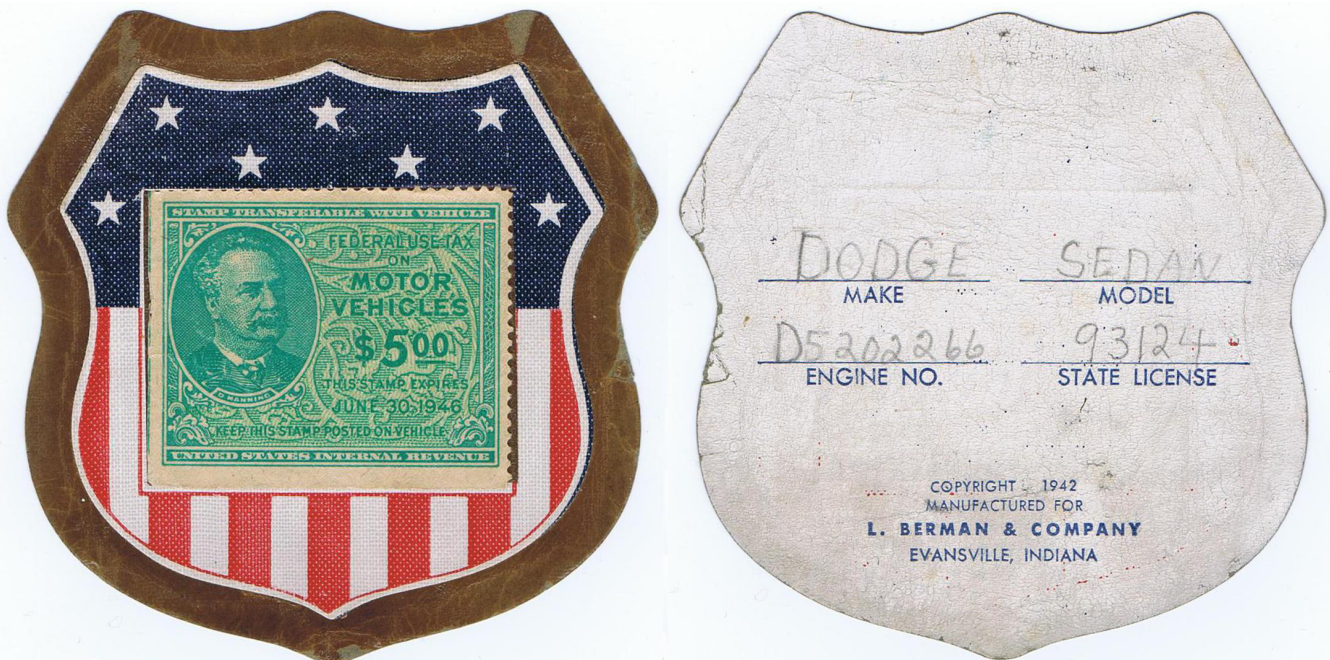
To raise money for the war effort during World War II, the U.S. federal government placed a tax on the use of motor vehicles. To show that the owner had paid the tax, he or she had to display a tax stamp on the inside of the vehicle's windshield. These stamps were gummed on the front to accommodate such placement. The tax was \$5 per year, commencing July 1 (the start of the fiscal year), pro-rated monthly according to the number of months remaining in the year, with a specific stamp issued for each month. This resulted in an array of denominations successively decreased by 41¢ or 42¢ per month, including many seemingly bizarre amounts: thus, \$5, \$4.49, \$4.17, \$3.75, and so on, down to 84¢ and 42¢. A complete collection comprises 53 stamps, one for each month from February 1942 until June 1946. The Internal Revenue Service used two designs, one showing the Liberty Bell with a

**Figure 2.**  
Manning  
\$5 affixed  
to patriotic  
protective seal

vertical orientation and later a horizontal one with Daniel Manning, a former Secretary of the Treasury (Figure 1). The Liberty Bell stamps came in four colors: green, rose, yellow and violet, used in fiscal years 1942 through 1945, respectively. The Manning issues, for fiscal 1946, were bicolored in two shades of green.

The windshield of one's car was a crowded place during this time period. As today, some states required an annual inspection sticker. Due to wartime metal shortages, some states utilized windshield stickers in lieu of metal plates. Finally, the Office of Price Administration required the display of windshield stickers for gasoline rationing. You would think that the last thing anyone wanted was something that would further block the view out of their windshield! However, numerous issuers provided seals to be placed over the back of the federal use tax stamp. The purpose was to protect the stamp from wear and theft. I am not sure how much wear a stamp would have while placed in the upper corner of a windshield, but theft does seem to be a cause for concern. Removing the stamp would be more difficult with the seal placed over it.

Figure 2 shows a used seal with the use tax stamp affixed. It has a very patriotic design without any text. On the reverse are spaces to fill in information about the vehicle that would otherwise be written on the back of the stamp. In this case, the stamp and seal were on a Dodge sedan. Below is a copyright





date of 1942 and an issuer's name, L. Berman & Company of Evansville, Indiana. Two other shield-shaped seals with patriotic slogans were previously illustrated in this journal (McRee, 1992).

It is also possible to find seals that were never used. I show three of these in **Figure 3**. All three have mounting instructions on the back. Standard Stations Inc., Shell Oil Company, and Richfield Oil Company issued these seals, respectively. The motive was obviously to get motorists to advertise where they bought gasoline. The Standard Stations issue is meant for the vertical Liberty Bell design and was made by the Western Lithograph Company of Los Angeles, California. It is not dated. The Shell issue is dated May 1945 and is meant for the horizontal Manning design. The Richfield issue provides enough space to accommodate either tax stamp design. It has a copyright date of 1942.

These seals add a new dimension to a collection of the motor vehicle use tax stamps. And, they are fascinating memorabilia in their own right from the American World War II home front.

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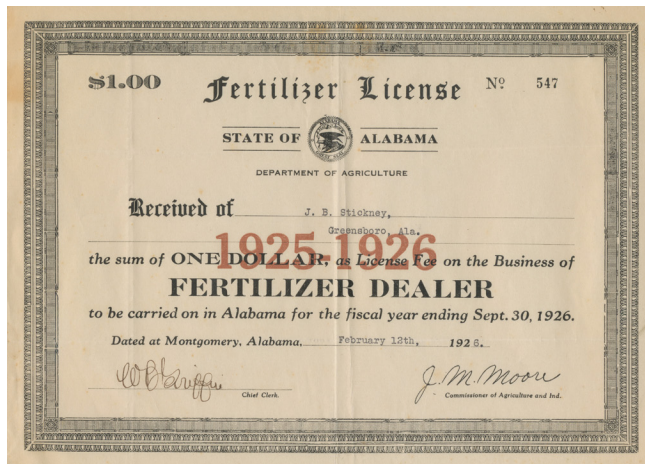
*Figure 3. Unused protective seals of Standard Stations Inc., Shell Oil Co. and Richfield Oil Co.*





# Alabama Fertilizer Tax and Licensing for Fertilizer Dealers

by John D. Bowman



Left, 1925-1926 Fertilizer License for Fertilizer Dealer issued by Commissioner J. M. Moore. Right, 1926-1927 license to same party with Moore's printed signature crossed out and replaced by handstamped signature of S. M. Dunwoody.

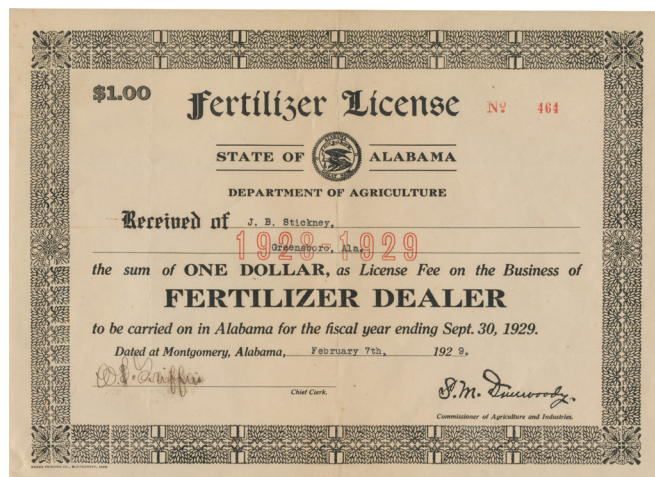
Little is known about the history of licensing of fertilizer dealers and the taxation of fertilizer in Alabama. In order for Alabama to know who sold fertilizer (and other products), the businesses were required to obtain state licenses as dealers.

The 2013 *State Revenue Catalog* lists fertilizer tags from 1897 until sometime in the 1940s, when fertilizer tax stamps apparently replaced the use of tax-imprinted fertilizer tags attached to each unit (bag) of fertilizer.

It is assumed based on the tax legislation that the tags were used each year, in different colors as specified in the 1915 regulations promulgated by Agriculture Commissioner James A. Wade. Beginning in 1911, it seems that there were two levels of taxation, 1½¢ and 3¢, that persisted at least

through the 1920-21 season. Afterwards, there seems to be a gap until the tags reportedly issued sometime in the 1940s. The fertilizer tax stamps that began in 1943 continued the use of 1½¢ and 3¢ values. At least as late as 1969, feed and fertilizer stamps in both values for each could be purchased by collectors in packages of 100 or more depending on type and denomination (Hines, 1969). These may have been remainders on hand, because in May 1962 the Department of Agriculture stated they had no fertilizer stamps on hand, as there were no firms using stamps; over 99% of the fertilizer industry was on a monthly reporting system in lieu of affixing tax stamps (Anonymous, 1962).

We do know from the *Bulletin of the State of Alabama Agriculture and Industries Department* for



1927-1928 and 1928-1929 licenses now with printed Dunwoody signature, both again issued to J. B. Stickney of Greensboro.





1929-1930 license to Stickney, now with printed signature of Seth P. Storrs as Commissioner

likely that the number issued was fairly stable: all five were issued between late January and late February, with license numbers rather loosely clustering around an average of 415. The table below lists all Commissioners from 1883 until 2002.

Given the amount of tax stamp revenue reported and the numbers of dealers and registered brands, it is surprising that so few examples of tax tags and stamps have survived. It should be noted that fertilizer tax stamps used on tags are very scarce or rare, as are most of the tax tags.

September 1915 that 941 brands of fertilizer had been registered by the state, and 106 licenses had been sold at \$1.00 each. The *Bulletin* for August 1919 reported that total sales of fertilizer tags was \$88,485, brand registration had yielded \$4,835, and licenses another \$748.

The images are a series of annual fertilizer dealer licenses for fiscal years 1925–26 through 1929–30. Signatures of three different Commissioners appear during these five years, two printed and one provisionally handstamped. It seems

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## Commissioners of Alabama Department of Agriculture

Edward C. Betts	1883–87	Joseph Neil Poole	1943–47
R. F. Kolb	1887–91	John Haygood Paterson	1947–51
Hector Lane	1891–96	Frank McLean Stewart	1951–55
Issac F. Culver	1896–1900	A. W. Todd	1955–59
Robert R. Poole	1900–07	C. "Red" Bamberg, Jr.	1959–63
Joseph A. Wilkinson	1907–11	A. W. Todd	1963–67
R. F. Kolb	1911–15	Richard Beard, Sr.	1967–72
James A. Wade	1915–19	M. D. "Pete" Gilmer	1972–74
Miles A. Allgood	1919–23	McMillan Lane	1974–83
James Monroe Moore	1923–27	Albert C. McDonald	1983–91
Samuel M. Dunwoody	1927–31	A. W. Todd	1991–95
Seth Paddock Storrs	1931–35	Jack Thompson	1995–98
Robert J. Goode, Jr.	1935–39	Charles Bishop	1998–
John Haygood Paterson	1939–43		

## Finds in the Marketplace: Rosario "PAVIMENTOS"

[From Ben Termini] I recently acquired this unusual revenue stamp issued by the City of Rosario Argentina for use in 1934–5. It is inscribed "PAVIMENTOS" and is valued at one peso M/N (moneda nacional). A computer color separation which clarifies the design is shown alongside. Similar stamps are listed in the Akerman catalog with various inscriptions but "PAVIMENTOS" is not among them. I would appreciate it if anyone who knows anything about this stamp or what it was used for, would contact me at [termini@charter.net](mailto:termini@charter.net). Thanks.



## President's Letter

**Annual Meeting.** I look forward to seeing some of you at the Minnesota Stamp Expo in July. This is a great time of year to come north. And if you can, plan to spend a bit of time up in the Boundary Waters or at the headwaters of the Mississippi River. ARA meetings will be held on Saturday, as is our custom. General details of the show are elsewhere in this issue, and at <http://www.stampsminnesota.com/MN%20Stamp%20Expo.htm>.

**TAR Online.** Beginning with 2013 issues, members can read TAR online or download it as a pdf file. To do this, go to the ARA website and click on the Publications link on the menu at left. Toward the top of the Publications page there is a link for the members-only section. On the page this goes to, there is a grey button "login as a member" to take you to the sign-in page.

If you are new to the site you will need to set up an account using your membership number (ask the Secretary if you do not know it) and name. The first time you do this it looks like you are just

signing up to bid in an ARA auction, but you aren't. Just go back to the main page and start over, this time entering your name and password on the sign-in page and you will be able to get access to the magazines. You only need to establish an account once, so this procedure is much smoother the second time.

**Elections.** It has been three years since we had an election, so the offices of President and Vice President plus three of the Board positions are subject to election this year for terms beginning at the start of 2015. I am asking the three Board members whose terms do not expire at the end of this year to serve as an Election Committee: Paul Nelson, Frank Sente and Andrew Titley. Please let me know of any nominations for any of the five positions and I will pass them along to these committee members. If you are nominating anyone else to serve, please make sure they are willing to do so, and feel free to nominate yourself!

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**Match and Medicine, etc.** Interested in trading. Muriel Rowan, 17160 Kinzie St., Northridge, CA 91325 or [merkrow@aol.com](mailto:merkrow@aol.com) \*2045\*

**Wanted: Puerto Rico Revenues.** Spanish era and U.S. Administration, to buy or trade for my

collection. Gregg Greenwald, 2401 Bluebird Ct, Marshfield, WI 54449. (715) 384-4527 (evenings) or [bluebird@tzn.net](mailto:bluebird@tzn.net). \*2044\*

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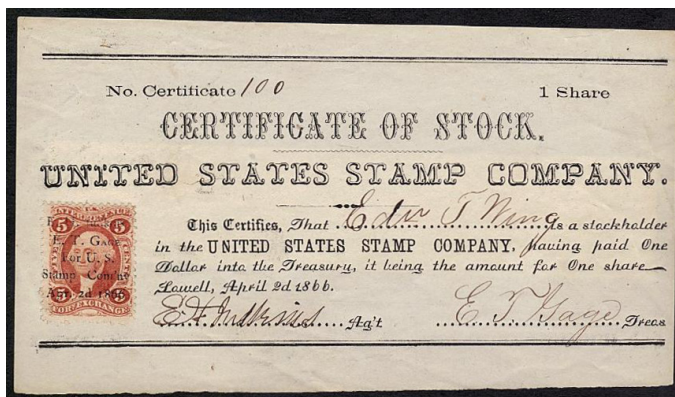


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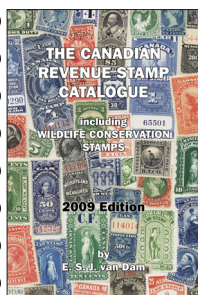
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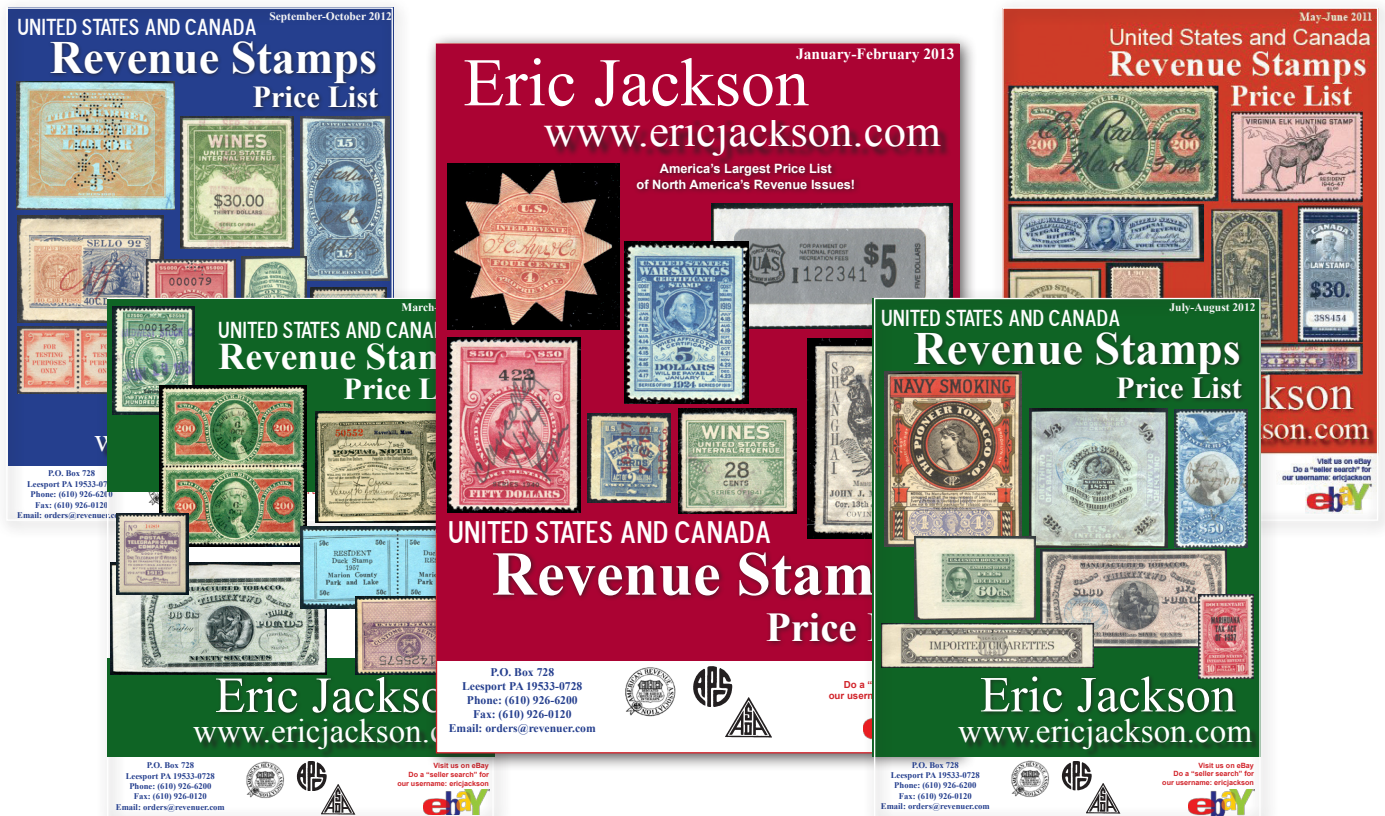
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