

The American Revenuer

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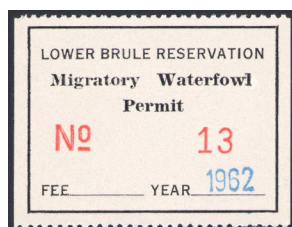
Three classes of instruments were exempt from the Bank Check tax of 1862–1882. More inside, page 97.



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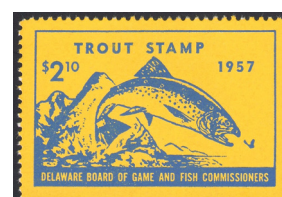
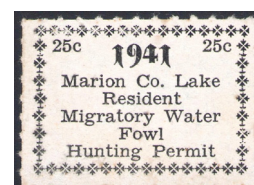
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Fake Perforations on 19th Century U.S. Revenue Stamps: A Stroke of Luck

By Robert Mustacich



Figure 1. Typical examples of genuine (“Original”) and fake extra perforations on U.S. revenue stamps. In the left multiple, the perforation was apparently halted leaving partial rows of perforations in the sheet, perhaps because the sheet was at an angle in the perforator. An accidental second pass through the perforator was a common genuine error as shown in the top center example. While occasionally the fake extra perforations mimic genuine perforations, they are usually more fanciful as shown by the remaining three examples: extra perforations at odd angles, often crossing the interior of the stamp, and extra perforations near the edges that have spacings that could not result from a second pass through the perforator.

My initial research on fake extra perforations on 19th century U.S. revenue stamps confirmed the idea that all of these forgeries were done by a single individual, likely in the early 1890s.¹ I became interested in exploring more aspects of this story: What equipment might he have obtained? How might he have learned about this opportunity? Could circa 1890 equipment explain some of the peculiar features of the forgeries? I was especially interested in testing old perforation equipment to learn how a vintage perforator operated and could have created these forgeries. As luck would have it, I was able to buy on eBay a small tabletop perforator from this time period. I had not seen any of this model in previous years, and none since this acquisition, so this was truly a stroke of luck for me.

In a previous research project, I investigated a large collection of 19th century U.S. revenue stamps,

all having extra perforations, to develop a method of distinguishing between genuine, original perforation errors and fake extra perforations. Using computer analysis of high resolution images of the extra perforations, I found that irregularities in the hole spacing provided patterns that could be used as a “fingerprint” to match up rows of perforation all done by the same individual perforator. Amazingly, all of the extra perforations known to be fake have an identical fingerprint, thus were done on the same specific device. This research was published in this journal in early 2014 in the article “Freak or Fake” (Mustacich, 2014). Examples of these stamps with genuine and fake perforations are shown in Figure 1.

Sterling Ups the Ante

We can assume with certainty that the perforation forger knew enough about revenue stamps to recognize the opportunity when it arose. It is not apparent that any special commercial value had been given to perforation oddities in the earliest days of stamp collecting. This situation changed dramatically when the great U.S. revenue specialist E. B. Sterling documented them and attached premium prices to them in his influential catalogues (Nast, 1908). His fifth edition of *Sterling’s Standard Descriptive and Price Catalogue of the Revenue Stamps of the United States* in 1888 long stood as one of the primary references for collectors of U.S. revenue stamps, thanks to his extensive collection (later sold to H. E. Deats) and his detailed documentation and pricing of stamp varieties. I found that his descriptions of extra perforations are nearly all consistent with what have been found to be genuine extra perforations created in the original perforation process (Mustacich, 2014), and these original perforation errors were known to occur in small numbers for most of the U.S. revenue stamps. His catalog pricing of these oddities in dollars rather than pennies, at least for the more common stamps, provided a strong temptation; the timing seems to be about right for an emboldened forger to get to work around 1890. Recollections of sudden appearance of large quantities of stamps with extra perforations by auctioneers and the sighting of stock books filled with these stamps has been traced to the early 1890s, and by 1902 there was such a supply that even large stamp companies were offering steeply discounted perforation “freaks” (Nast, 1908).

1. There is opinion cited in the early literature that these forgeries were produced by a New York stamp dealer around 1890. This dealer had acquired a perforating machine, and was already a suspect in connection with many other forms of fakery (Turner, 1961).

Forging Ahead

Anyone with philatelic knowledge would know that duplicating the perforation process used for federal postage and revenue stamps would be nearly impossible, as true today as in 1890. It is doubtful that enough profit could be made from fake perforations to cover the cost of a complicated rotary perforating machine used for this task. So the forger had to be aware of other, smaller perforating devices, and discerning enough to choose a type which most closely mimicked the gauge of the rotary machine, 11.8–12.2. The resulting choice was a stroke perforator, which probably could be found in print shops, as perforating was becoming popular for banking uses. How difficult or expensive would it have been to acquire this machine? As luck would have it, just at the time that the value of perforation oddities soared, the late 1880s, the tabletop stroke perforators were likely becoming obsolete (and hence available) with the introduction of much easier-to-use, floor-standing perforators.

The purpose of this research was to explore the route that this forgery could likely have followed. The questions I grappled were the following:

- (1) What perforators were readily available to a forger circa 1890?
- (2) How might the option of using a stroke perforator have occurred to the forger?
- (3) Were there small production, philatelic items that were stroke perforated with the proper gauge circa 1890?
- (4) What could I learn hands-on about the perforation process that could shed any light on these forgeries?

Commercially Available Stroke Perforators Circa 1890

I searched the U.S. patent literature and the internet (old advertising, antique office machinery) and found that there were at least two prominent businesses that manufactured small stroke perforators in their early days of operation, specifically the 1880s. They were the F. P. Rosback Co. and the B. F. Cummins Co., both of Chicago. Tabletop, hand-operated stroke perforators appear to have been very early products of both companies. Both also quickly moved on to other products that they became better known for. The Rosback Co. developed a line of floor-standing, easier-to-operate perforators and remained in the perforation business, while the Cummins Co. appears to have abandoned stroke perforators for a line of products used for check cancellation.

The published history of the F. P. Rosback Co. cites meager information regarding its earliest perforation products, only that the founder started the company in 1881 to pursue the manufacture of specialized machinery, finding himself surrounded by printers in the new business of perforating paper for the banking industry so that the paper could be easily torn (The Rosback Co., 1981). It is known that the founder, while pursuing his varied inventions in the early days of his company, such as metal planers and sheet metal fence posts, did a number of repairs to perforating equipment owned by local Chicago printers.

The earliest Rosback Co. perforator patent that I could find, U.S. No. 374880, was filed in 1886 and describes an improvement to a hand-operated perforator of extremely similar design to the one I obtained. The patent reveals improvements to the row of pins in which the pins are backed by multiple slugs which can be selectively removed so that only desired patterns of pins backed by remaining slugs will perforate the paper.

The earliest perforators discussed in the Rosback Co. history focus on their popular foot-operated and later mechanized tabletop perforators for which U.S. patent 387543 was filed in 1887. It appears that the company developed this floor-standing, more capable, and easier-to-operate perforator soon after the tabletop, hand-operated product. These greatly improved floor-standing perforators likely made the hand-operated models obsolete in print shops, especially because the small models were so difficult to use. Cinderella stamps are still perforated by the larger, foot-operated stroke perforator today (The Olathe Poste, 2015). However, the Rosback Co. may be best known to modern philatelists for their determined effort to manufacture a rotary perforator in the early 20th century that was used to perforate the 1919 U.S. 1¢ postage stamp with 12.5 gauge (The Rosback Co., 2015; Weiss, 1994).

A hand-operated perforator is also known to have been produced by the B. F. Cummins Co., also of Chicago. According to company advertising (Early Office Museum, 2015) this company and its perforation products date back to 1887. Similar to the Rosback Co., the Cummins Co. is not remembered for its tabletop hand-operated perforator. Rather, the early Cummins Co. is best known for its date-punching cancelers that were very popular with financial institutions for canceling transactional documents. Contact with the modern company showed that there was familiarity with these date cancelers from the earliest days of the company, but not with the hand-



Figure 2. A Rosback Co. tabletop perforator believed to be one of their earliest, pre-1890 products. It weighs 40 lbs and requires a force of 50–80 lbs to punch the 10 inch row of pins through one or a few layers of paper. It is gauge 12 and has an average hole size matching the fake extra perforations. By using more than one layer of paper, the sharpness of cut also matches the fake extra perforations. A 0.75L bottle of champagne is shown for size reference.

operated, linear perforator similar to the Rosback perforator discussed above. As with the Rosback Co. history, this type of now-forgotten product appears to have been eclipsed by the success of their later products, and it was also likely to have been made obsolete by the more advanced Rosback perforators of the late 1880s.

Reducing to Practice

After learning about the historical context in which these forgeries were done, I wanted to understand more about the actual process. Acquiring an antique Rosback tabletop stroke perforator on eBay enabled me to investigate further the methods possibly used by the forger. I was very curious to see how the general characteristics and fingerprint of this perforator compared with the forged perforations.

A photo of the early Rosback perforator I obtained on eBay is shown in **Figure 2**. This hand-operated machine uses a lever to drive a row of perforating pins through a guide above a metal stage with precisely aligned holes. The paper fits in the narrow gap between the guide and the stage, similar to a three-hole paper punch. The perforator I obtained may be a very early model, having only a metal block above the entire row of pins in the blade, or perhaps this block was an option to replace an assembly of slugs. **Figure 3** shows a picture with this block removed. One of

the pins is mostly retracted showing the design of the replaceable pins. This perforator has a capacity of about 150 pins, resulting in a pin row with a length of approximately 10 inches. The date of the earliest Rosback Co. patent suggests that the model I obtained may date to 1886 or earlier, and that the first patent may describe proprietary improvements to this more basic, and perhaps non-proprietary, design.

An interesting feature of this perforator is that the user is able to see the action of the pins from the front side only, as this view is blocked from the back by the pin guide. Thus, placement of a stamp for perforation needs to be done from the front. This one-sided access would be consistent with the perforation rotations generally observed with multiple fake perforations on the same stamp, each near a different edge of the stamp; multiple extra perforations along the edges of the stamp could be simply done by twirling the stamp and punching each edge, in effect rotating the perforation patterns about the edges (Mustacich, 2014).

Another feature of this tabletop Rosback perforator is the large amount of force required to operate it. A force of 50–80 lbs is required to punch the row of pins through the paper, depending whether a single sheet or a few sheets are being perforated. This is evidently why the perforator has such a sturdy design with a large handle and a weight of 40 lbs. The descent of the pins to the paper is irregular over the length of the row of pins, and this may be a deliberate design to spatially

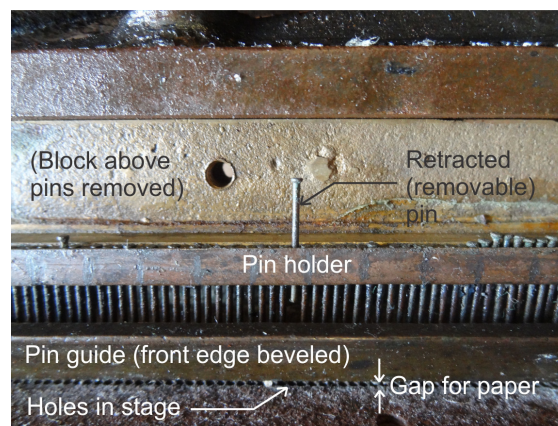


Figure 3. Close view of the row of pins in the Rosback perforator with the block above the pins removed. One pin is partially removed to show the design of the pin. The pins are lowered through the pin guide when the handle is pressed, and the paper on the stage is punched when the pins enter the holes in the stage. The pin guide is beveled at the front so that the location of pin entry to the paper can be viewed. The punched holes are slightly smaller than the pin diameter, an effect apparently resulting from the much larger hole sizes in the stage.

spread the punching over the length of the row to ease somewhat the resistance by not having all of the pins punch simultaneously. Consequently, an insufficient effort easily produces so-called “blind perfs” resulting from an incomplete descent and penetration by all of the pins. Repetitions of these are occasionally observed in fake extra perforations on U.S. revenue stamps, and these provided an early clue of stroke perforation (Brett 1990). These are clearly a result of this type of perforator used with insufficient force.

Yet another feature of the forgeries was the production of some with partial rows of perforation, an obvious effort to imitate genuine perforation errors with partial rows. This suggests that a stroke perforator used for making forgeries had sufficient working room around at least one end of the perforator. The design of the hand-operated Rosback and Cummins perforators has a freely open end of the pin row opposite the support for the handle. This open end would provide sufficient space for stamp positioning and viewing to fabricate partial row fakes.

I discovered that this early Rosback perforator performs better on multiple sheets or heavy paper than on thin paper. Several sheets of paper, or one sheet backed with cardstock, result in sharper hole cuts, while single sheets of thin paper result in poorer punches or punches leaving some of the chaff still partially attached as shown in **Figure 4**. The perforation results using several sheets are very similar to historical fake extra perforations on revenue stamps. This approach provides relatively smooth, sharp perforation with an average hole radius of 0.481 ± 0.017 mm, an average gauge of 11.82, and an average hole fit error (HFE)² of 10.2 ± 1.2 . These results compare very favorably with the average hole radius for the fake perforations in the 19th century U.S. revenue stamps of 0.483 ± 0.007 mm, an average gauge of 11.91, and an average HFE of 9.4 ± 0.9 . This approach, at least with this specific perforator, would closely match the hole properties of the forgeries.

I investigated the difficulty of punching clean holes in thin paper, and realized that it results from the relatively large “pin clearance,” or greater size of the drilled hole in the stage than the pin that punches down into it. Given the difficult machining challenges of fabricating a perforator with small tolerances and precise alignment of pins with

2. The hole fit error (HFE) is a measure of the overall error in fitting a circle to the outline of a hole as calculated from a high resolution image (Mustacich, 2014). More circular and sharply cut hole edges result in better circle fits and smaller values of the HFE.

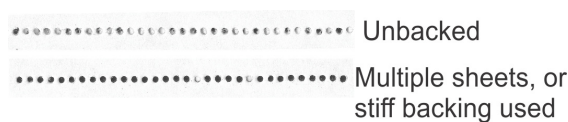


Figure 4. A comparison of punched holes for a single sheet of paper with layers of paper or paper backed with a stiff layer. Because of the large hole sizes in the stage, a stiffer backing sheet or 2–3 layers of paper gives a sharper hole cut to the top layer.

drilled holes, it is not surprising that the clearances for this early machine are at the very loose end of the range. I measured perforation pin diameters of approximately 0.0395 inches, a size equal to the replacement pins provided recently to me by The Rosback Company. Nearly all of the stage holes that receive the pins for punching the holes are larger than 0.043 inches, but less than 0.047 inches. Using the middle of this range gives an estimate of approximately 0.005 inch for the clearance of the pins in the holes. My correspondence with the U.S. Bureau of Engraving and Printing (BEP) indicates that the pin clearances of their rotary perforators ranged 0.001–0.0045 inch depending on the perforator, with the larger clearances associated with their older perforating equipment (U.S. Bureau of Printing and Engraving, 2013).³ So the pin clearance on an antique machine is apt to be quite large.

In the process of taking measurements, I noticed a curious fact: the diameter of the punched hole is actually a bit smaller than the pin. This turned out to be another result of the large pin clearance. There is a small discrepancy of about 4% between the average punched hole size of 0.96 mm diameter and the pin size of approximately 1.00 mm diameter. Based on my research, this appears to be the result of the flexibility of the paper when the clearance of the pins in the holes is large. With a very small clearance the pin should better shear the paper to create a hole close to the size of the pin diameter, but a large clearance can allow the paper to stretch under the pressure of the pin before it yields to the punch. The relaxation of the stretched paper after punching can result in a small reduction of the achieved hole size. I investigated this by making my own single-pin punch and varying the clearance of the pin in the stage hole.⁴ The punched hole sizes were very close to the pin diameter for the small clearances. These holes were about 1% smaller than the measured pin size. For the larger

3. Please note that early revenue stamps pre-date direct BEP experience with perforators, and the early non-BEP perforation equipment may have been of lesser quality.

4. I drilled a pin guide in a $\frac{3}{8}$ inch block of aluminum and aligned a lower plate below this block with a gap for punching paper. The lower plate was drilled with a variety of hole sizes providing pin clearances ranging from 0.003 to 0.007 inches. New replacement pins of 0.0395 inch diameter from the Rosback Company were used for punching.

clearance values, the average hole sizes were 2–4% smaller than the pin size depending on the layering of the paper. It appears that this effect links the smaller hole sizes to the estimated hole clearances for the pins. These results are also consistent with communication from the BEP which stated that in some cases the stamp perforation holes can be smaller than the pin diameters used to punch the perforations, although no explanation was offered by the BEP for such discrepancies (U.S. Bureau of Engraving & Printing, 2013).

How similar are the perforations of my Rosback machine to the original forgeries? The gauge is indistinguishable, as are the hole radii and sharpness of cut when used optimally. So this particular perforator is an excellent match. However, each individual machine has its own inconsistencies, due to the microscopic imprecision in machining the row of pins, what I have referred to as the “fingerprint.” Comparing my machine with perforation forgeries on stamps, the unique fingerprint of each machine is evident. An overlay of the sequence of hole spacing for my perforator and a calculated sequence of hole

spacing derived from an analysis of the forgeries is shown in Figure 5. Both show varying and imperfect pin spacing, but without significant correlation in their patterns. This is not surprising since the actual perforator used for the forgeries with its unique fingerprint may have become landfill more than a century ago.

Legitimacy Uses?

Aside from fake perforations, was a stroke perforator employed for any other philatelic uses circa 1890? Were there examples of stroke perforation on back-of-the-book stamps that could have drawn the attention of a stamp dealer looking for alternatives to rotary perforation for the purpose of forgery? With these questions in mind, I studied a number of stamps produced by sources other than the printers of the federal revenue stamps. I cast the net very broadly out of curiosity to look for any stamps with similar perforations. Images of perforations were analyzed for their general characteristics such as gauge, hole sizes, and sharpness of hole cuts, as well checking the perforation fingerprints for evidence of stroke perforation.⁵ To my knowledge, analysis of this type has not been done before.

The results of this small survey are listed in **Table 1**. Only perforations with a gauge in the range of 11.8–12.2, a range that encompasses the genuine and forged extra perforations on revenues, are included in this table. The table is divided into two groups based on a measure of the sharpness and circularity, the HFE (see footnote 2). Most of the forgeries have an HFE value less than 11, indicating relatively smooth, round sharply-cut holes. The upper group in Table 1 has HFE values less than 11, and are sorted in order of increasing hole radius. The lower part of the table has larger HFE values that are associated with typical rotary perforation, a process generally resulting in rougher cut holes. The average value of HFE for pre-1890 federal revenue stamps is 11.9 and is shown as a bolded entry in the lower group in Table 1. Forgeries have a range of radius values of 0.47–0.49 mm, and radii in this range are bolded in the table to focus attention to stamps having similar hole sizes to the forgeries.

Items showing strong evidence suggesting stroke perforation are colored red in the table. Interestingly, the stroke-perforated items are clustered together on the table. The characteristics

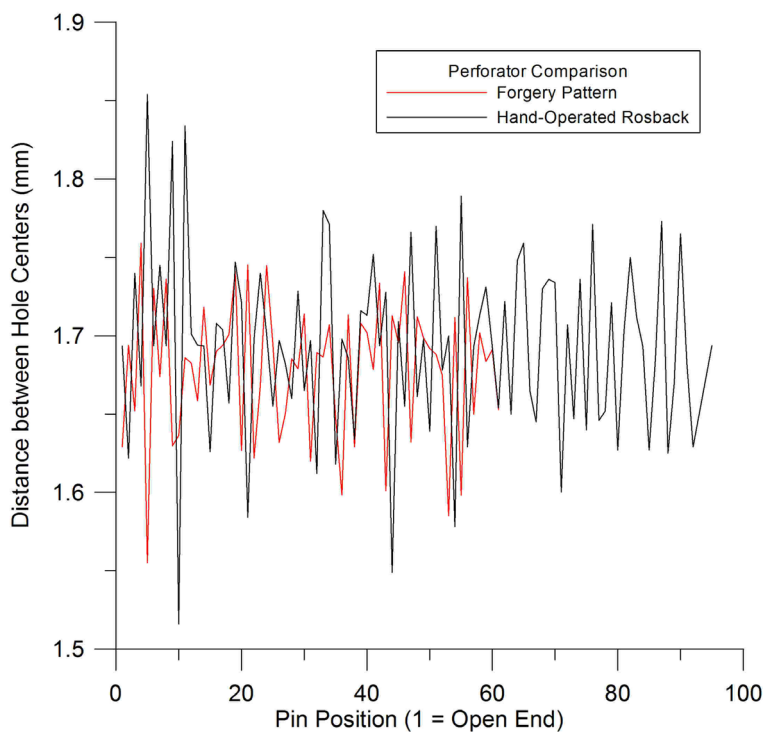


Figure 5. A comparison of the fingerprint of this specific Rosback perforator with the fingerprint pattern of the fake extra perforations on U.S. revenue stamps. The fingerprint consists of the sequence of spacings between the consecutive holes in the punched pattern. The small irregularities in this spacing arise from the imprecision in manufacturing (i.e., the inability to achieve a perfect spacing). The chance of a fingerprint match was considered remote, but the general perforation characteristics of this Rosback perforator are an extremely close match to the forged perforations on the U.S. revenue stamps.

5. The analysis of perforations between multiples of stamps were used wherever possible since a complete image of each hole gives the most accurate measurements of the hole sizes (Mustacich, 2014).

of the fake extra perforations on 19th century U.S. revenues is shown as a bold red entry in Table 1. The characteristics of the Rosback stroke perforator is also shown in bold red in the table. All of the items in the survey were tested where possible for evidence of stroke perforation. This typically requires a stamp multiple so that multiple perforation rows are available for analysis and accurate fingerprint matching. Alternatively, repeating blind perfs or related features in non-parallel rows of perforation can sometimes be observed to provide evidence of stroke perforation.

The items in the table include a range of U.S. locals, telegraph company stamps, some proprietary medicine facsimile stamps, some stamps produced by N. F. Seebeck for Latin American countries, and some cinderellas. One example of a document, the one of a kind Dawson Railway \$3,000,000 mortgage bond of 1901, has several pages of handwritten coupons which were custom perforated, and the matching fingerprints clearly show the coupon pages were stroke perforated. Repeating fingerprint patterns were also found in a large block of the National One Cent Letter Postage Association stamps from the 20th century. The row alignments are also irregular suggesting manual perforation. The Pacific Postal Telegraph-Cable Co. appears to be stroke perforated based on the matching of fingerprints in a pane of stamps. No determination regarding stroke perforation could be made regarding the Guy's City Despatch or the Texas Cigarette Tax C6 forgery without a sufficiently large multiple of the stamps to accurately compare fingerprints, although the Guy's City Despatch stamp may pre-date the simple stroke perforators mentioned in the article.

Another conceivable source of a row of punched holes for perforation forgery is a perfin punch, but the use of perfin dates to later years than the forgeries. There are many perfin which include both a top and bottom horizontal row of evenly spaced and uniform holes. Out of curiosity, an examination of compiled perfin images (Mongan 2010) did not produce any examples of perforation sufficiently similar to the perforation range in Table 1. The closest gauge values to the forgeries (11.8–12.2) found in these perfin patterns were 11.0 and 12.8.

From this brief survey of stamps other than the federal revenue issues, it appears that several could have been produced by stroke perforation. These stamps include the Pacific Postal Telegraph and Cable Co., the Texas Cigarette Tax forgery, and the type IV National One Cent Letter Postage Association stamp. Additional stamps near this

Average Radius (mm)	HFE	Gauge	Issue
Sharp-Cut Holes (Small HFE Value)			
0.415	10.1	11.83	Boyd's Dispatch (Local, 1882, pink paper)
0.427	9.8	11.85	Empire City Dispatch (Local, 1881)
0.433	9.2	11.84	El Salvador (1897, 5c orange, wmk, Seebeck)
0.457	9.4	11.94	Commercial Union Telegraph Co. (1891, green)
0.459	9.5	11.86	Business Practice School Postage Stamp (HBC1)
0.461	8.9	11.86	Nicaragua (1893, 1c, Seebeck)
0.462	10.1	11.91	Chesuncook Hotel Stamp (1885, 3c)
0.464	8.9	11.88	Nicaragua (1891, 1c, Seebeck)
0.472	9.7	11.82	Dawson Railway Mortgage Bond Coupons (1901)
0.48	8.9	11.87	Nat'l One Cent Letter Postage Assn. (20th c., type IV)
0.48	9.1	12.13	Guy's City Despatch (Local, 1879, blue)
0.48	9.1	11.81	Texas Cigarette Tax Forgery (C6)
0.481	9.9	11.83	Rosback Hand-Operated Stroke Perforator
0.483	9.4	11.91	Fake Extra Perforations on U.S. Revenues (c. 1890)
0.485	10.2	11.86	Pacific Postal Telegraph-Cable Co. (1886, 15c)
0.502	10.5	11.90	Western Union Telegraph Co. (1879)
0.51	10.3	11.80	Postal Telegraph Co. (1904)
Rough-Cut Holes (Large HFE Value)			
0.428	11.8	11.90	Cuticura Facsimile Label (c. 1883, Griffenhagen #49)
0.448	11.1	12.16	Hussey's Express (Local, 1880, brown)
0.465	11.6	11.87	Boyd's Dispatch (Local, 1882, pink paper)
0.47	11.1	11.92	St. Louis City Delivery (Local, 1883)
0.479	11.9	11.92	Vegetine Facsimile Label (1883, Griffenhagen #26)
0.48	11.7	11.80	Pacific Mutual Telegraph Co. (1883, 5c)
0.495	12.2	11.86	Pacific Mutual Telegraph Co. (1883, 25c)
0.496	11.4	11.99	B&O Telegraph Co. (1886, 1c, imprint of firm)
0.499	12.6	11.84	Commercial Union Telegraph Co. (1891, lilac)
0.5	11.9	11.97	Pre-1890 Federal Revenue Stamps
0.502	11.6	11.88	Pacific Mutual Telegraph Co. (1883, 1c black)
0.513	12.6	11.94	B&O Telegraph Co. (1885, brown)
0.519	11.6	12.00	American Rapid Telegraph Co. (1881, 15c green)
0.522	11.8	11.87	J Henry Facsimile Label (1883, Griffenhagen #7)

Table 1. A survey of perforation characteristics for a wide range of back-of-the-book stamps having a gauge in the range of 11.8–12.2. The HFE is a measure of the circularity and sharpness of the hole cut (see footnote 2). The upper section of the table contains stamps all having relatively sharp hole cuts (HFE < 11). Entries in red are stamps considered to be stroke perforated. The lower section of the table consists of stamps with higher average HFE values because of their rough cut holes. The bolded fifth-to-last entry shows the average value for rotary-perforated U.S. revenue stamps. Both sections of the table are sorted in order of increasing hole size, and the range of hole sizes ($0.48\text{mm} \pm 0.01\text{mm}$) found for the forged extra perforations are bolded to highlight the stamps having hole sizes similar to the stroke-perforated forgeries. A cluster of stroke-perforated stamps occurs in this range in the upper portion of the table.

group in Table 1, such as the Chesuncook Hotel stamp, might join this group if larger blocks can be analyzed. So at least in the case of the stamps of the Pacific Postal Telegraph and Cable Co., there is a contemporaneous example of stamps produced in small quantities that were perforated by similar stroke perforation to that used by the forger. Because the forger must have been a specialist in stamps, stamps such as these telegraph stamps that were specially perforated in small panes could have caught his attention. Contact with the printer of these stamps would then have provided the information for the perforation equipment needed for the forgery. Alternatively, the increasing use of perforated products in the banking industry, or a visit to a print shop that happened to have a perforator, could have also provided guidance on

sourcing a perforator that was well suited to the intended forgery.⁶

Summary

This study shows that the characteristics of the 19th century revenue perforation forgeries are well matched by an exemplar hand-operated perforator of a design thought to be sold by the F. P. Rosback Co. before 1890. Also, there are a number of other back-of-the-book stamps that appear to share similar perforation characteristics, some of which appear to be stroke perforated in small batches such as panes. Perhaps fortunately for the forger, the hand-operated perforators may have become obsolete by the early 1890s and readily available from print shops switching to the much easier to use, foot-operated perforators. So the forger probably made a profit from selling his fake perforations, but it was likely at the expense of his reputation, as we can see from this later account: "... most of them, if not all, came from one source, a stamp dealer then quite active in New York, who had acquired a perforating machine, and who was already a suspect in connection with many other forms of fakery, such as the altering of stamps and the affixing of stamps to covers, quite a nefarious character" (Turner, 1961).

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Finds in the Marketplace: (I) Multiple Dividend Payment Order

[From John Carey] The Act of June 30, 1864, effective August 1, 1864, included a stamp duty of two cents on any "bank check, draft, or order" for the payment of any sum of money exceeding \$10, drawn on any person or persons, companies or corporations other than a bank, banker or trust company, at sight or on demand.

Almost certainly the term "order" as enumerated in Schedule B logically embraced, as a catchall, any other legal instrument requiring payment on sight possessing features not normally associated with archetypal checks and drafts.

For example, the decidedly atypical piece illustrated here, dated July 1, 1868, contains not one, but 23 stacked dividend payment orders from individual shareholders funneled through a common drawee, to be drawn from their respective corporate dividend accounts, and payable to a single common payee. Boasting a remarkably long allonge, the document bears seven 2¢ USIR properly satisfying the tax on the seven individual orders exceeding \$10. Five of the seven stamps have been carefully pen cancelled in the hand of the responsible party, while the horizontal pair was apparently applied later. The entire array is tied by folds in three places.

The payee, E. A. Presbrey, was Cashier of the Old Colony Bank, which would have collected the funds for deposit from the drawee, the Old Colony and Newport Railway Company. Properly stamped multiple payment orders of this magnitude on a single document appear to be extremely rare, and its purpose can only be guessed at, although judging from the many family groups involved a custodial arrangement of some sort comes to mind.

This exceptional example came onto market as part of the "boxcar" discovery and rescue of the Old Colony system hoard during the 1970s. Although the surviving population contained hundreds of dividend payment orders, most were singles. Multiples on single document are elusive and most consist of only two or three at a time with some insufficiently stamped. Hopefully survivors include early matching usages (EMUs) of the 2¢ Bank

To the Treasurer of *Old Colony and Newport Rail Road Co.*
Pay to the order of *E. A. Presbrey, Cashier* Esq.,
all dividends which may be due this month, on all Shares, standing the names of
the Subscribers.

Payable July 1868

Shareholder	Shares	Amount
<i>Harrison Finney</i>	50	150.00
<i>Wm. Stoddard</i>	1	3.
<i>H. W. Russell</i>	8	24.
<i>L. D. Russell</i>	1	3
<i>C. B. Russell</i>	1	3
<i>A. H. Russell</i>	1	3
<i>M. L. B. Russell</i>	1	3
<i>J. T. Stoddard</i>	1	3
<i>Joseph Watson</i>	2	6
<i>John Gooding</i>	9	27
<i>Seborah Gooding</i>	2	6
<i>Samuel Talbot</i>	38	114
<i>Rebecca Talbot</i>	2	6
<i>John S. Paine</i>	2	6
<i>John S. Hall</i>	18	54
<i>Benjamin B. Gooding</i>	5	15
<i>M. Stoddard</i>	8	24
<i>Mary Stoddard</i>	2	
<i>Arthur Stoddard</i>	2	
<i>Anna B. Stoddard</i>	2	
<i>Geo. H. Stoddard</i>	2	
<i>E. J. Stoddard</i>	2	
<i>F. H. Stoddard</i>	1	
Total	156	468

Check, both the orange First Printing and the blue. (I'm still looking for a pair of the latter).

More philatelic attention needs to be paid to this overlooked and engaging area.

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Addendum: Exemptions from the Bank Check Tax

By Michael Mahler

The Bank Check tax included three exemptions: an 1862 \$20 exemption, the 1864 \$10 exemption exemplified above, and an 1872 blanket exemption on instruments drawn otherwise than on a bank,

banker or trust company. The first of these is best known not from its implementation (examples are rare) as from its partial elimination after less than two years. The original 1862 tax schedule exempted



Figure 1.
Matching
drafts, one
made July 1863
for \$16.42,
properly
unstamped

all bank checks, drafts or orders for amounts to \$20. For those drawn on banks or trust companies, comprising the overwhelming majority, this exemption was eliminated by the Act of June 30, 1864. As often remarked by students of imprinted revenues, this was the key step enabling mass printing of those stamps on bank checks and drafts,

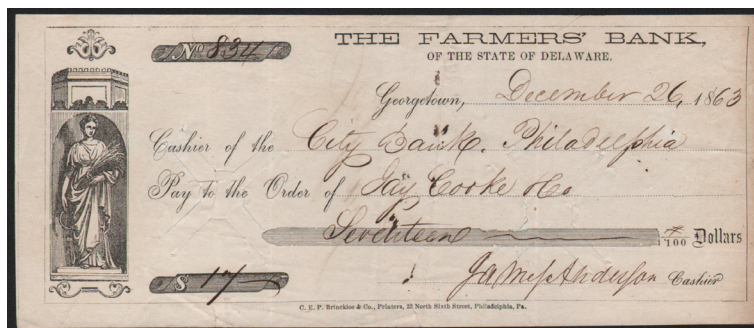


Figure 2.
November
1863 check
for \$17,
properly
unstamped

as users no longer had to worry that the stamps would be wasted on checks for \$20 or less. As noted herein, the same 1864 Act established a new and little known exemption, this time only for drafts or orders drawn otherwise than on a bank, banker or trust company, and only for amounts to \$10.

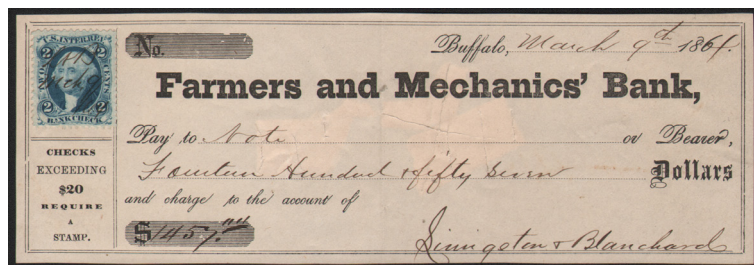


Figure 3. "CHECKS EXCEEDING \$20 REQUIRE A STAMP."

1862 \$20 Exemption

Figure 1 shows a July 1863 draft for \$16.42, and Figure 2 a November 1863 check for \$17, each properly unstamped. In the former case a companion piece for \$590 does bear a 2¢ Bank Check blue.

While examples of this exemption appear to be exceedingly rare, a contributing factor may be that lacking stamps, they have escaped the notice of philatelists. Another factor is that, despite warnings like that on the Farmers and Mechanics' Bank of Buffalo check shown in Figure 3, the public was not always aware of the \$20 exemption. This factor is verifiable. Figure 4 shows a draft for \$10 made October 24, 1862, in Philadelphia, and a check for \$10.36 made November 4, 1862, in Cumberland, Maryland, each stamped with the 2¢ Bank Check orange. Perhaps their early dates account for the failure to realize that stamps were not needed; the stamp taxes had taken effect only on October 1, 1862, and their fine points may not have been assimilated yet. However, by far the most important reason for the rarity of examples of the \$20 exemption is simply that relatively few checks, drafts or orders were made for such small amounts.

1864 \$10 Exemption

Surviving instances of the 1864 \$10 exemption are somewhat more plentiful, thanks to scrip drafts issued by mining companies on Michigan's remote Upper Peninsula. During the Civil War, circulating coin was almost nonexistent except in the West, and on the Upper Peninsula, home to a number of copper mines but little else, even paper money was in short supply. In response the companies issued provisional currency: drafts on the company Treasurer in convenient amounts like \$20, \$50, or \$100, payable to the company Clerk or other official and endorsed immediately by signature, making them bearer notes, the equivalent of \$20, \$50, or \$100 bills.

Even after the currency shortage eased, the companies continued to issue scrip, as it granted them a short-term loan until the drafts were paid, usually from a few weeks to a few months later. In a region so remote, its economy so thoroughly dominated by the mining companies, payees had little choice but to accept it.

In the mid-1870s issuance of this Upper Peninsula "copper money" (and "iron money") came to an end, under threat of a 10% government tax. A compromise was forged: the tax would not be charged, but the companies would cease issuing scrip.

Figure 5 shows a \$10 scrip draft of the Delaware Mine, Keweenaw County, Michigan, drawn on the company Treasurer in Philadelphia and made August 24, 1865, printed to be paid at “one days sight” but altered to be paid at ten days sight, properly taxed at the Inland Exchange 5¢ rate, with a 5¢ Certificate canceled “Del M Co 8/24/65” in the hand of Clerk J. G. Pettit. At some point the company appears to have realized that these drafts would be exempt from stamp tax if made payable at sight. Figure 5 also shows a similar draft made October 5, 1865, now altered by hand to read “At sight” and properly unstamped. A few dozen such pieces were found in the Pennsylvania Mine hoard, ex-Morton Dean Joyce (Mahler, 1996b).

As with the instruments shown in Figure 4, qualifying for the 1862 \$20 exemption but stamped nevertheless, a few Delaware Mine drafts qualifying for the 1864 \$10 exemption also came to be unnecessarily stamped. Here, though, there is a twist to the tale. Figure 6 shows two such drafts altered to be payable at sight, a \$10 draft of October 23, 1865, and a \$5 draft of March 1, 1866. Each bears a 2¢ Bank Check orange with nondescript pen cancel strikingly different from the style used by Clerk Pettit. They were evidently affixed, not upon issuance, but during circulation by well-intentioned parties unaware of the \$10 exemption. Joyce’s holding included only a handful of the \$5 drafts.

“What the Sam Hill!”

The Delaware Mine drafts are enhanced by the signature of its Agent, Sam W. Hill. Numerous sources maintain he was *the* Sam Hill of folkloric fame, such as Wm. A. Murdoch’s *Boom Copper* (1934):

About this time there were a dozen or so men who had all ten fingers and some of their toes deep in the Copper Country pie. Among them [was] Sam Hill ... These were great names in early mining operation; these were the men eastern capitalists looked up the minute they landed at Copper Harbor, Eagle Harbor, or Portage Lake. ... And of them all, the most familiar name was that of Sam W. Hill.

The biography of Sam Hill is a story in itself. He was one of the few characters in the Copper Country who lived and acted as a mining man is popularly pictured. His speech was so blasphemous and obscenely colorful that Keweenaw people still insist that his name was the origin of the time-honored synonym for profanity.



Judging from his involvement with the Pennsylvania and Delaware Mining Companies, Hill’s reputation as a Copper Country mover and shaker was well justified: not only was he Agent for the Pennsylvania Mine during the company’s entire existence, he was also the first Agent of the Quincy Mine, laid out the nearby city of Hancock on the Portage River, and was instrumental in the work of the Portage Lake Improvement

Figure 4. Draft for \$10 made October 24, 1862, and check for \$10.36 made November 4, 1862, stamped unnecessarily with 2¢ Bank Check orange



Figure 5. Top, Delaware Mine 1865 \$10 draft drawn on company treasurer, payable at ten days sight, taxed at Inland Exchange 5¢ rate. Bottom, similar draft altered to be payable at sight, properly unstamped.



Figure 6. Top, Delaware Mine 1865 \$10 sight draft, properly unstamped at the mine, with 2¢ stamp added unnecessarily during circulation. Bottom, \$5 scrip sight draft treated similarly.

Figure 7. Quincy Mine scrip drafts, one for \$10 properly unstamped, the other for \$20 taxed at 2¢ Bank Check rate



draft illustrated here, but with vignette of the Pennsylvania coat of arms, and a number of small differences, most notably that it is printed to be payable at sight, rather than at one days sight. It is unstamped.

Figure 7 shows a matched pair of Quincy Mining Co. scrip sight drafts made at the mine on Lake Superior, drawn on the company Treasurer in New York, one for \$10 and properly unstamped, the other for \$20 bearing a 2¢ USIR tied by company datestamp struck at the mine. Only a few of these \$10 drafts were present in the “Quincy Mine find” (Mahler, 1996a)

Numerous scrip drafts of the Central Michigan Mining Co., issued at Eagle Harbor and Sherman, again payable at sight and drawn on the company Treasurer, have reached the numismatic market. They exist in a variety of denominations—\$2, \$5, \$10 and \$15 have been seen—and styles. As they properly lack stamps they have so far escaped the notice of the philatelic community, but are the most easily obtained examples of both the 1862 and 1864 exemptions from the Bank Check tax.

The Supreme Court and Stamping of Scrip Drafts

The Iron Cliffs Co. of Negaunee, Michigan, also issued sight drafts circulating as currency circa 1870 (“iron money” as opposed to the “copper money” of the Central, Pennsylvania, Delaware, Quincy and presumably other companies a bit further north). I know of no surviving examples, but a \$5 draft made January 3, 1870, was described in detail in a lawsuit brought against the company by the government, originating in the Circuit Court for the Eastern District of Michigan, then advancing to the U.S. Supreme Court as *The United States v. E.B. Isham*, where it was heard October 23, 1873. Isham was the mine superintendent.

The basis of the suit was the government’s contention that because the draft was designed, and in fact served, as a form of local currency, not intended to be paid until some indefinite future date, it was thus taxable at the Inland Exchange rate of 5¢. It sought a penalty for issuing a document without a stamp and with intent to evade the provisions of the internal revenue acts. Any such penalty would no doubt have been multiplied by the many such drafts issued, and by the thousands of similar ones issued by other Michigan mining companies.

A long and instructive summary of the court’s reasoning in this case was published in *The Internal Revenue Record* (Mahler, 1988). It ruled in favor of the defendant, Superintendent Isham. Some excerpts from its decision are well worth repeating:

... The instrument we are considering is, in form, a draft or check upon an individual. It is not in form a promissory note. It must, therefore, pay the stamp duty of a draft or order, and not that of a promissory note. It is not permissible to the courts, nor is it required of individuals who use the instrument in their business, to inquire beyond the face of the paper. Whatever upon its face it purports to be, that it is for the purpose of ascertaining the stamp duty. ...

It is said that the transaction ... in this case is a device to avoid payment of a stamp duty, and that its operation is that of a fraud upon the revenue. This may be true, and if not true in fact in this case, it may well be true in other instances. To this objection there are two answers:

1. That if the device is carried out by the means of legal forms, it is subject to no legal censure. To illustrate. The stamp act of 1862 imposed a duty of two cents upon a bank check, when drawn for an amount not less than twenty dollars. A careful individual, having the amount of twenty dollars to pay, pays the same by handing to his creditors two checks of ten dollars each. He thus draws checks in payment of his debt to the amount of twenty dollars, and yet pays no stamp duty. This practice and this system he pursues habitually and persistently. While his operations deprive the Government of the duties it might reasonably expect to receive, it is not perceived that the practice is open to the charge of fraud. He resorts to devices to avoid the payment of duties, they are not illegal. He has the legal right to split up his evidences of payment, and thus to avoid the tax. The device we are considering is of the same nature. [Ed. note: The reasoning here is flawless and instructive, but the example is poorly chosen. The stamp duty in fact applied for amounts *exceeding* \$20, thus there would have been no reason to pay \$20 with two \$10 checks. Changing the amount payable to, say, \$40, paid by two \$20 checks, would have been a better choice.]

2. Another answer may be given to the objection, more comprehensive in its character. It is this: that the adoption of a rule that the form of the instrument can be disregarded, and its real character investigated for the purpose of determining the stamp duty, would produce difficulties and inconveniences vastly more injurious

than that complained of. Such a rule would destroy the circulating capacity of bills, drafts, or orders. The present act imposes the same stamp duty upon inland bills of exchange and promissory notes, but this is an accidental circumstance only. Suppose that the draft is made subject to a tax of five cents on the hundred dollars, and the note to a tax of ten cents on the hundred dollars. The defendant contends that a draft or bill drawn by one officer of a company upon another officer of the same company is, in legal effect, a promissory note. Upon the supposition thus made, its real character would require a tax of twice the amount of that indicated upon its face, and if the stamp be too small, the instrument is absolutely void from its inception. ... In the language of the statute, it shall be "deemed invalid and of no effect."

Is every man to whom a paper in the form of a bill of exchange is presented, bound to inquire whether there are not outside circumstances that may affect its nature? Having ascertained this, is he bound to delay all proceedings until he can take legal advice upon its nature and character? This he must do upon the theory contended for,



Figure 8. 1870 order to Quincy Mining Co. Treasurer to pay dividends on 20 and 25 shares of company stock, amounts \$40 and \$50, respectively, each taxed at 2¢ Bank Check rate, improperly paid by 3¢ and 1¢ Proprietary stamps



Figure 9. 1874 Union Line draft on auditor of Cleveland & Pittsburgh Rail Road Co., properly unstamped

and he must be certain, also, that his advice is correct; otherwise he will lose the money he advances upon the bill. ...

That the rule contended for is impractical in a commercial country is too obvious to require further illustration. We are satisfied that the principles heretofore laid down must govern the case before us.

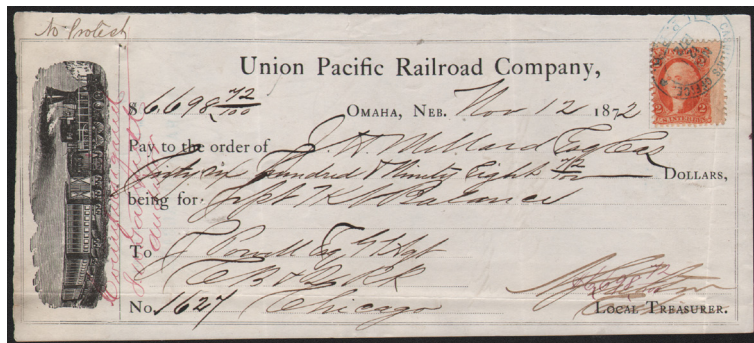


Figure 10. Union Pacific Railroad Co. draft on general ticket agent of Chicago, Burlington & Quincy Rail Road Co., stamped unnecessarily on November 12, 1872,

Their legality thus retroactively affirmed, the aforementioned Delaware Mine \$5 and \$10 sight drafts, the Quincy Mine \$10 scrip and the Central Mine scrip described herein stood as the only recorded examples of the 1864 Bank Check \$10 exemption until the discovery of the multiple dividend pay order described above, which incorporates no fewer than 16 examples.

As suggested by John Carey, it seems likely that more finds await informed searchers. It is not

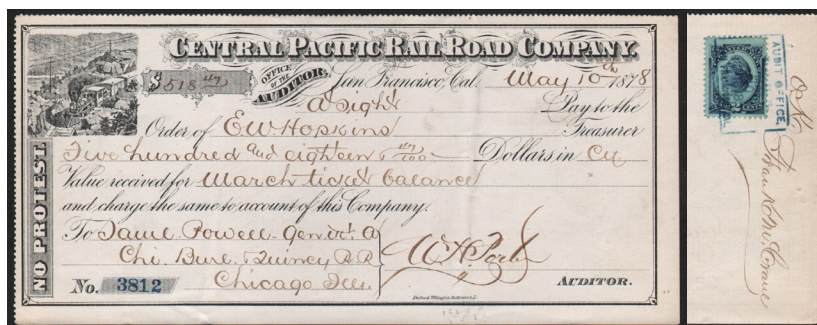


Figure 11. Central Pacific Rail Road Co. draft drawn on general ticket agent of Chicago, Burlington & Quincy Rail Road Co., stamped unnecessarily on May 10, 1878

difficult to find drafts drawn on company treasurers; the hard part is finding one for \$10 or less. The Tioga Rail Road Co. draft shown in Figure 4 qualifies, but is from the wrong time period. Dividend payment orders are a possible source, but again, the difficulty is finding one for \$10 or less. **Figure 8** shows a double order on the Quincy Mining Co. Treasurer, but for \$40 and \$50, \$2 apiece for 20 and 25 shares, respectively. As a consolation prize the 4¢ tax was improperly paid by 3¢ and 1¢ Proprietary stamps.

The 1872 Exemption

Another little-known exemption was created, not so much by statute as by a ruling of Acting Commissioner of Internal Revenue B. J. Sweet dated September 30, 1872. The Act of June 6, 1872, effective October 1, 1872, had repealed all documentary taxes “excepting only the tax of two cents on bank-checks, drafts, or orders.” The statement of that tax had been as follows:

Bank-check, draft, order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust company, or for any sum exceeding ten dollars drawn upon any other person or persons, companies or corporations, at sight or on demand, two cents.

It seems clear that the intent of Congress had been to leave that tax, just as stated, in place. Sweet thought otherwise, stating:

It will seem that there is room for doubt whether the words “bank-checks, drafts, or orders,” as used in the act of 1872, were designed to include everything included under the same words as used in said schedule, and thus to retain the stamp-tax upon drafts and orders drawn at sight or on demand for sums exceeding ten dollars upon persons, companies, or corporations other than banks, bankers, and trust companies, or whether it was the design to exempt all checks, drafts, and orders, except such as are drawn at sight or on demand upon banks, bankers, and trust companies.

I have decided to give the tax-payers the benefit of the doubt. On and after October 1, 1872, no stamp-tax will be required upon checks, drafts, or orders, except such as shall be drawn at sight or on demand upon a bank, banker, or trust company.

Figure 9 shows an example of this exemption, an 1874 Union Line draft on the

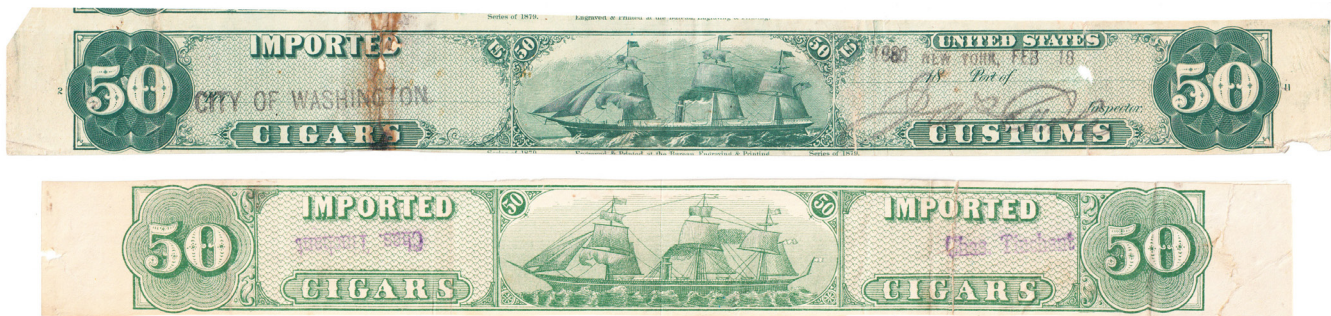
auditor of Cleveland & Pittsburgh Rail Road Co., properly unstamped.

Given the late date of this ruling, not to mention its logical shortcomings, it is not surprising that instruments qualifying for this exemption continued to be stamped for some weeks after October 1, 1872. **Figure 10** shows a draft of the Union Pacific Railroad Co. drawn on the general ticket agent of the Chicago, Burlington & Quincy Rail Road Co., November 12, 1872, stamped unnecessarily with a 2¢ USIR. What is surprising is that the other branch of the transcontinental railway, the Central Pacific Rail Road Co., continued to unnecessarily stamp its drafts for many years. **Figure 11** shows one drawn May 10, 1878, again on the general ticket agent of the Chicago, Burlington & Quincy, stamped with the 1875 2¢ Liberty.

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Finds in the Marketplace: (II) Customs Cigar Facsimile



[From David D'Alessandris] In September, a seller in Belgium listed four customs cigar taxpaid stamps in the revenue category on eBay. The stamps were poorly described as “USA 19th Revenue stamp about imported cigars (Boat).” The reference to “boat” was probably an attempt to attract bids from ships on stamps topical collectors. Scrolling through the new listings, I noticed that the thumbnail image of one of the stamps lacked the fine engraved detail of the other stamps. Clicking on the listing, I quickly realized that the stamp was actually a facsimile version of the Series of 1879 50 cigar Customs Cigar stamp (TCC23). The same design was also used in the series of 1895 50 cigar Customs Cigar stamp (TCC28). As the facsimile does not include either of the identifying characteristics that distinguish TCC23 from TCC28, the facsimile could have been used anytime in the 1879–1904 period, although the fact that the facsimile is green implies that it was used before the color of the 50 cigar stamp was changed to carmine (TCC33).

Springer notes the existence of facsimiles of the 1868 and 1871 issue Customs Cigar stamps, but does not mention facsimiles of the 1879 or 1895 Customs Cigar stamps. In his 1970 Congress Book article, Ernest C. Wilkins indicated that facsimiles exist for “most” of the imported cigar stamps, but did not describe a facsimile for the 1879 or 1895 issues. Dealers Richard Friedberg and Eric Jackson both indicated that they had never seen such a facsimile.

The customs cigar facsimiles are interesting because they were designed to deceive the consumer, rather than the Treasury or collectors. Consumers apparently associated the customs cigar stamps on a box of cigars as a mark of quality relative to domestically produced cigars with a cigar taxpaid stamp (i.e., Springer TC listings). Thus, the facsimile of the customs cigar stamp was intended to deceive consumers into thinking the domestically produced cigars were higher quality imported cigars. Wilkins indicated that the Treasury Department disapproved of the facsimiles and prosecuted the users on at least two occasions.

*Top, genuine
Customs Cigar
1879 50 cigar
stamp*

*Bottom, facsimile
50 cigar stamp
mimicking
1879–1904
genuine issues*

The Eclipse Comic Playing Cards Cancel of 1877

By Michael J. Morrissey



Figure 1. Front of the Eclipse Comic Playing Cards box

F. H. Lowerre of New York City claims to have copyrighted his deck of comic playing cards in 1876. Gene Hochman, dean of American playing card experts, writing in Volume II of *The Encyclopedia of American Playing Cards* (1977), had this to say about the Lowerre cards:

At last, a truly different transformation deck published in the United States. This is a beautifully done pack, with gold print used quite liberally. All of the Courts are framed in gold, and the crowns of the royalty are also gold. Gold accents appear throughout the deck, making it striking as well as unusual. Despite its beauty, it has its faults. It is not as artistically done as most of its European predecessors. The themes are not nearly as clever, and throughout the deck are many suit signs unused in the overall design. This can only be attributed to laziness or pressure to expedite publication. It is, however, a rare deck and a gem in any collection. This is the first transformation deck with a Joker.

An illustration of the front of the box is shown here in Figure 1 and bears witness to the Hochman assessment of the gilded nature of the cards.

When the original Civil War revenue act was passed in 1862, playing cards were taxed based upon the price at which the decks were sold. This created some confusion at various times, because manufacturers, wholesalers and retailers sold the decks at varying prices. Finally, Congress, tired of the confusion, regularized the tax on playing cards at 5¢ per pack of not more than 52 cards as and from August 1, 1866. Presumably, the rate rose to 10¢ on larger decks or double decks. The standard single pack rate of 5¢ was almost universally paid

Figure 3. Ad for Eclipse Comic Playing Cards in May 16, 1877 issue of the Washington D.C. Evening Star



by a single 5¢ Proprietary revenue stamp from that date until all of the remaining Civil War stamp taxes expired on July 1, 1883. For those firms that opted to use the government die stamp instead of a private die, cancellation with the firm's name or initials and the date was legally mandated. One such firm was that of F. H. Lowerre.

Lowerre appears to have first published his deck of Eclipse Comic Playing Cards in early 1877. The earliest advertisement that the author has located is the full-page advertisement illustrated in Figure 2 (facing page) and is from the April 28, 1877, issue of *The Publishers' Weekly*, the primary trade journal of the publishing industry. The next mention of the Lowerre cards that has been located appeared in an ad in *The Evening Star* (Washington, D.C.)



Figure 4. Left, Proprietary 5¢ black with "COMIC CARDS" dated cancel.

Figure 5. Right, same stamp with cancel strengthened by hand on scan.

newspaper for May 16, 1877, shown here in Figure 3. A similar ad appeared the same day in *The Boston Journal*. As indicated in the ad, Lowerre was located at 67 Liberty Street in Manhattan and claimed to be the sole manufacturer of the cards. The phrase *JUST OUT* appears at the lower left.

In 1877 the current stamp used to pay the flat rate on playing cards was the Proprietary 5¢ black on silk paper, Scott No. RB16a. Being black and heavily engraved, it tended to swallow cancellations whole, making them very difficult to decipher. This was true when I acquired the stamp shown in Figure 4. It took me a few moments to determine that the blue cancel was that of Comic Cards. An illustration of the same stamp with the cancel enhanced by freehand in blue ink is shown in Figure 5. Inasmuch as the original cancel was not heavily applied, the enhanced version may be slightly distorted, especially in the area of the "2." There appear to

ECLIPSE COMIC PLAYING CARDS

ARE

Entirely Novel! Thoroughly Original!! and Extremely Amusing!!!

WITH

NOTHING SILLY and NOTHING VULGAR.

THE VERY CONDENSATION OF REFINED HUMOR!

Affording an Endless Source of Amusement for the Old and Young.

While these Cards are sold only in quantities of one gross and upward, by the manufacturer, they may be obtained in quantities of less than one gross from any of the jobbing Toy, Stationery or Drug houses throughout the United States.



These cards are packed one dozen packs in a neat paper box. One dozen paper boxes in a wooden box. Terms are

\$75, less 10 per cent per Gross, CASH.

Sample Packs will be sent by mail to the trade, on receipt of 50 cents.

In offering these cards to the public, the manufacturer would call the attention of all to the fact that, while these Cards form a most enjoyable series of Fifty-three Comic Drawings,

FINISHED IN HIGH COLORS AND GOLD,

and are most amusing as a curiosity, they can be used for playing any game equally as well as the Cards in common use, as **EVERY SPOT REMAINS IN PRECISELY THE SAME PLACE** on the Eclipse Comic Playing Cards **AS ON THE ORDINARY PLAYING CARDS.**

MANUFACTURED ONLY BY

F. H. LOWERRE,

67 Liberty Street, New York.

S. W. GREEN, Printer, 16 and 18 Jacob Street, New York.

Figure 2. Ad in April 28, 1877, issue of the Publishers' Weekly

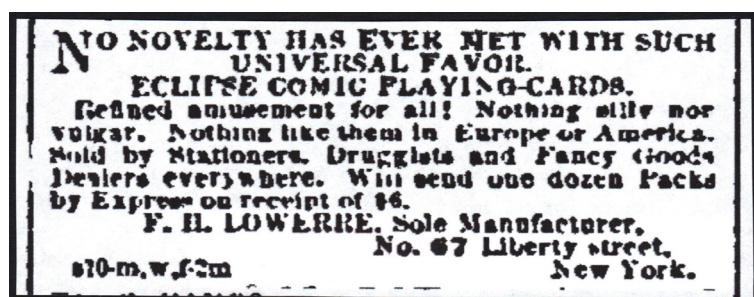


Figure 6. From
Baltimore Sun
September 28,
1877

be small ornaments, possibly representing the four suits, inside the four corners of the cancel, however as they are too indefinite to clearly discern they have been omitted from the illustration. The cancel date of May 12, 1877 nearly coincides with the first known advertisement for the cards.

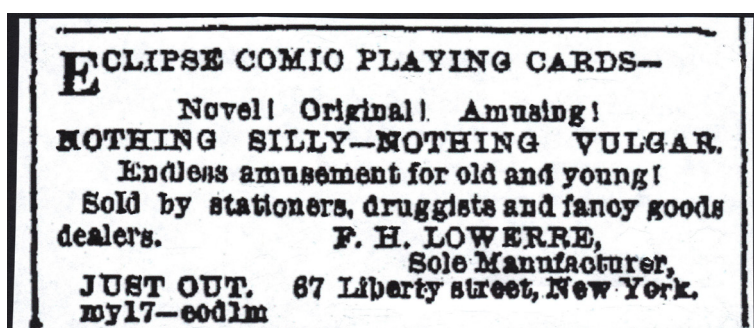


Figure 7. From
New Orleans
Times-Picayune
June 19 (top)
and October 2
(bottom), 1877

Locating advertisements for the Lowerre cards before or after the year 1877, has proven fruitless. This tends to indicate a very short life for the cards which seems centered around that year alone. Did the shortcomings mentioned by Hochman spell



Figure 8. From New York Herald November 18, 1877, offering the entire Comic Cards business for \$500

their doom? Were their European counterparts better, or cheaper, or both? Was Lowerre unable to hang on and gain a share of a very competitive market dominated by the more established and powerful New York card makers, or were the cards simply too expensive? There is some evidence for this final proposition. Figure 6 is a Lowerre ad from the September 28, 1877 edition of the *Baltimore Sun*. Note that he is selling decks by the dozen to include expressage for \$6. Similar ads appeared in other papers. Most of the Lowerre ads are directed to the retail trade and not individuals. Ads directed at individuals, such as the one in Figure 7, which appeared in the *Times-Picayune* (New Orleans, La.) on June 19, 1877, directed interested consumers to stationers, druggists and fancy goods dealers. Then on October 2, 1877, the advertisement also shown in Figure 7 appeared in the *Times-Picayune*. As can be seen, the price had dropped to \$4.50 per dozen delivered! This is a 25% decrease in the wholesale price. Clearly, Mr. Lowerre and his comic cards were in trouble!

Perhaps predictably, the solicitation shown in Figure 8 appeared in the Sunday, November 18, 1877 edition of the *New York Herald* newspaper, offering to sell the Comic Cards business, lock, stock and barrel for \$500. He gave no hint of business instability, but rather gave "other business" as his reason for disposing of the Comic Cards motifs, equipment, good will and other assets.

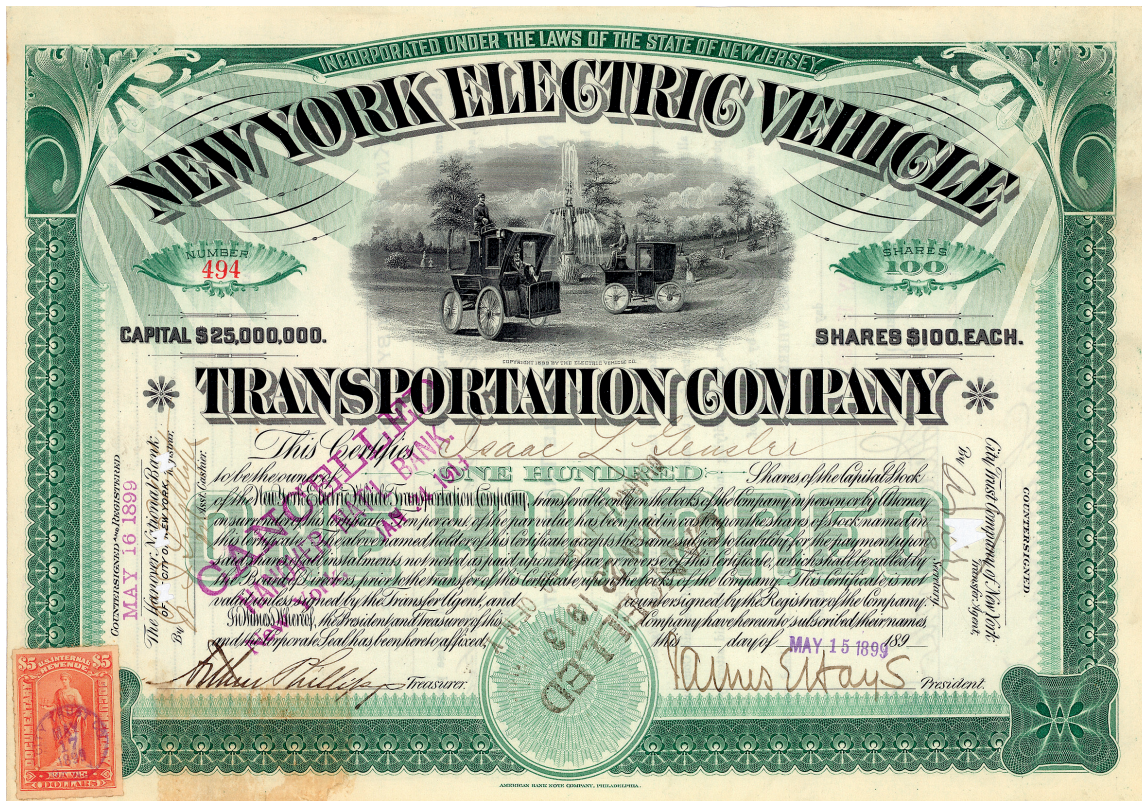
When one considers that the Comic Cards were produced for probably no more than six months in the year 1877, it is no wonder that their cancellations are so scarce. If anyone reading this article has ever found another stamp bearing a Comic Cards cancel I would certainly like to hear from you. I can be contacted at mmorrissey@columbus.rr.com.

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New York Electric Vehicle Transportation Co.

By Michael Mahler



Collectors of Spanish-American War era fiscal history have learned to search the offerings of dealers in collectible stock certificates for eye-catching documents. Both the certificates themselves and the stamps affixed have the potential to be far out of the ordinary. Unlike certificates of the Civil War era, which, with the exception of unincorporated companies, were taxed at an unvarying 25¢, those of 1898–1902 were stamped according to the par value of the stock—5¢ per \$100 or fraction for original issue shares, and 2¢ per \$100 for stock transfer. The tax could thus be nearly any amount from a few cents to hundreds or even thousands of dollars.

The last issue of this journal (“1900 and 1902 \$50 Documents Fly High in Daugherty Sale,” pp. 74–77), profiled three certificates, in themselves unexceptional, which were transformed into philatelic showpieces by the extraordinary stamps affixed. Certificates of the Iowa Central and Western Railway are valued at \$50–75 on coxrail. com. But one for 9,000 shares, with \$450 tax paid by nine copies of the 1900 \$50 Commerce dull olive gray (Scott R189), sold for \$6,325. Certificates of the Atlantic, Valdosta & Western Railway are valued at \$75–100 on coxrail, but for one for 1,000 shares

with \$50 tax paid by the 1902 \$50 blue green (Scott R194), sold for \$1,320. And a Detroit and Port Huron Shoreline Railway Co. certificate, valued at \$50–75 on coxrail, but for 5,810 shares with original issue tax paid by eight stamps including two \$100 Hamilton (R179), and transfer tax paid by seven more stamps including two of the \$50 gray (R189), is certainly also worth something in the four-figure range in the philatelic market.

The certificate shown here illustrates the other side of the coin. It is for 100 shares in the New York Electric Vehicle Transportation Co., par value \$100, dated May 15, 1899, with original issue tax properly paid by the \$5 Commerce (Scott R175). Simply from the viewpoint of fiscal history, a nice but relatively common usage; attractive, vignetted certificates bearing this stamp typically sell for \$15–25. In this case the wonderful vignette of early autos would presumably inspire even the most tight-fisted fiscal historian to increase his valuation of this piece by some hundreds of dollars. The verdict of the scripophily market was considerably more appreciative. This was lot #727 in the January 26, 2015, sale of Auktionshaus Gutowski, Wolfenbüttel, Germany, where it sold for €1452 (hammer €1200 plus 21% buyer’s premium), approximately \$1645.

Telegram Tax and Franks

By Richard D. Martorelli

In the 1830s two groups of men, one in America and one in England, were simultaneously but independently attempting to build an electric telegraph system. The American group was led by Samuel F. B. Morse and Alfred Vail; the English group by William Fothergill Cooke and Charles Wheatstone. Government officials on both sides of the Atlantic were at first skeptical of the electric telegraph systems but by 1845, after various successful demonstrations, its potential became apparent. Nonetheless, the United States Government in 1847 declined to purchase the Morse system, so private telegraph companies built and operated the system. In Great Britain, as in many other countries, the government eventually (in 1868) took over the telegraph system and managed it through the Post Office.

In the beginning, people sending telegrams had to write out the message on a blank form, which was given to the sending telegraph operator. This would change with the growth in the use of the telephone and telephone exchanges in the 1880s–1890s, when a person could call the message into the telegraph office. Having obtained the content of the message, the sending operator transmitted it in Morse code to the receiving station, where it was transcribed by hand onto a blank form directly by a telegraph operator. In 1914 the teletypewriter was invented, which allowed the incoming electric signal to be automatically decoded and typed onto a strip of ticker tape, which clerks then glued to a blank form for delivery. Eventually, incoming messages were automatically typed directly on the blank forms.

Payment, usually calculated by the word, was made at the time the telegram message was handed to the telegraph operator. In countries where the Post Office ran the telegraph system, payment was usually documented by affixing postage stamps or specific telegraph stamps to the original copy of the message.

Figure 1. Left, portion of telegraph form of Stock Exchange Telegraph Office, London, with counterfeit 1s postage stamp used in July 1872. Right, close view of the stamp

Customers filled out a form, submitted it with payment, and the clerk applied the stamp and cancelled it to show payment had been received. It was in this context that the greatest unsolved stamp mystery occurred. In Great Britain, the Post Office in 1870 created a uniform rate for private messages of one shilling for twenty words, and three pence for every additional five words or less. The fee was payable by either a 1 shilling stamp embossed on the telegraph forms, or the use of ordinary postage stamps affixed to unstamped telegraph forms. This was the process until 1876, when special revenue stamps were issued for the telegraph service.

Before the use of specific telegraph revenue stamps, in 1872–1873 an unknown employee of the Post Office, working at the Stock Exchange Telegraph Office in London, had counterfeited the existing 1s postage stamp and substituted counterfeit stamps for genuine ones. This individual sold the counterfeit stamps to a customer who would immediately affix the stamp to a telegraph form and hand it back across the counter for service and cancelling (**Figure 1**). This substitution would have never been discovered except that at periodical intervals, large vast quantities of old telegraph forms were sent for destruction. As often happens, people involved in this process culled the papers and clipped the stamps to be sold in the collecting secondary market. As a result of this process in 1898, a philatelist named Charles Nissen bought a large quantity of the stamps, and noted some anomalies. On some of the stamps, there were blurred printing impressions, particularly in the corners (the forged stamps were lithographed while the real stamps were typographed), impossible



corner plate letters and a missing watermark. He determined that these stamps were counterfeits and exposed the fraud 25 years after the fact. Based on dates from the limited stamps available for review and the variety of the check letters, it is thought that the fraud involved up to a thousand forged stamps per day, grossing £50 a day. This is equivalent in 2015 approximately to £3,300/\$4,800 per day, or £1,000,000/\$1,450,000 a year. In the early 1870s, a general low-level government clerk would have an approximate annual income of £60–£65, so this was an extremely lucrative scheme.

In the U.S., because the telegraph system was run by private companies, payment for telegrams was made in cash. (Note to reader: while the illustrations in this article are all of Western Union documents, it is only because they are the most numerous. The other telegraph companies followed similar practices using similar documents.) Customers filled out the telegram form, and submitted it with payment. In some cases, the companies (led by Western Union, Postal Telegraph-Cable, and North American Telegraph) issued their own telegraph stamps. In these instances, the clerk applied the stamp and cancelled it to show payment had been received.

There were several different kinds of telegraph stamps. “Commutation” stamps were sold to the general public for prepayment of telegraph fees. “Frank” and “complimentary frank” stamps were usually nondenominated and were given to important customers such as railroad, newspaper, and express company officials, or telegraph company stockholders. Sometimes these stamps were valid for personal messages, and sometimes for business correspondence. In the case of business use, the telegraph stamps were akin to a charge account, with the expense being billed to the booklet holder’s company. With the complimentary franks, there was usually a printed number on the cover of a stamp booklet that was recorded against the name of the recipient, and under what conditions the complimentary frank could be used. The actual telegraph stamps inside the booklet bore the same control number. “Duplicate” stamps were for use in office or messengers’ receipt books, while “collect” stamps showed that the telegraph fee had not been paid or not paid in full by the sender. In all cases, as these stamps were used by the sender, and affixed to the original copy of the telegram, they stayed in the files of the telegraph company until destroyed or clipped and sold as old forms were being prepared for destruction.

From a quick review of illustrations in publications such as George Kramer’s *United States Telegraph Stamps and Franks*, and on the



Figure 2.
Recipient's copy of message on illustrated form for special occasions and holidays, with delivery envelope

internet, virtually all of the telegrams shown are the recipient's copy of the message, particularly the illustrated variety used for special occasions. As such, they show no indication of payment by the sender of any fees or taxes (Figure 2). Use of telegraph stamps for payment of transmission fees should not be confused with use of postage stamps to pay delivery fees to the recipient. The printed format of a telegram message was often mailed to the recipient as part of the entire process of the message delivery, and may have had a perfined stamp to pay the postage. These delivery envelopes usually had a boxed “Charges Paid” or printed statement of “Pay No Charges” (Figure 3). The exception would be if it was a collect telegram, and any expense for these messages would be separately noted in the messenger’s delivery book.

When the conflict arose with Spain in 1898, the leaders in Congress felt that the revenues required for military expenditures either should come from increases in existing domestic taxes or supplementary new taxes. Going back to the precedent of the Civil War, the War Revenue Act of 1898 authorized a tax on a wide range of goods and services, including amusements, liquor, tea, and tobacco, and required tax stamps on some

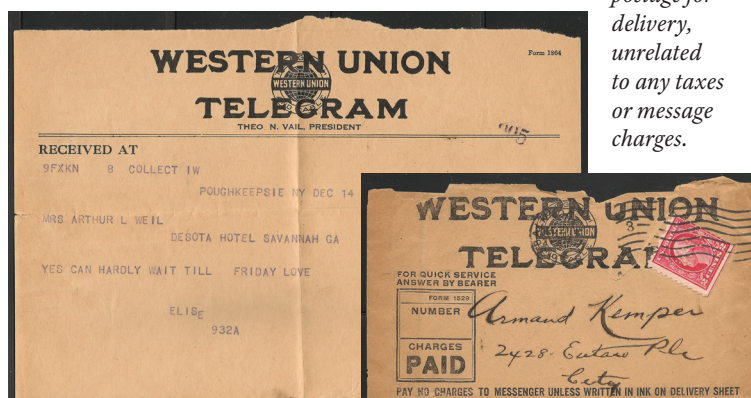


Figure 3.
Recipient's copy of standard message form and delivery envelope. The stamp represents postage for delivery, unrelated to any taxes or message charges.

Figure 4. Sender's telegraph form with 1¢ Battleship documentary paying the tax due under the War Revenue Act of 1898

Figure 5. Sender's form dated two days before the effective date of repeal of the War Revenue Act of 1898, and showing no tax stamp

business transactions such as parlor car tickets, telegrams, bills of lading, and other documents. The act also established the predecessor to the first federal estate tax (a tax on the transfer of a dead person's assets to his heirs and beneficiaries). This innovation, like the income tax introduced during the Civil War, eventually came to be part of the federal tax system and created a lucrative livelihood for lawyers and accountants.

As for bills of lading, express shipping receipts, parlor car tickets and other items, the tax on telegrams was one cent per dispatch, to be paid by the sender and evidenced by the affixing of a revenue stamp. Failure to apply and cancel the stamp could result in a fine of \$100 (equivalent to about \$2,800 in 2015). Figure 4 shows a sender's telegraph form on which a 1¢ Battleship documentary stamp (Scott R163) was used to collect the tax. The entire War Revenue Act was repealed effective July 1, 1902, a few days before President Theodore Roosevelt declared the Philippine-American War over on July 4, 1902. That conflict, between the U. S. and Filipino

revolutionaries, arose from the struggle of the First Philippine Republic to secure independence following U.S. acquisition of the Philippines from Spain after the Spanish-American War, and was a continuation of the efforts to gain independence begun in 1896 with the Tagalog War against Spain. Figure 5 also shows a sender's form, dated June 28, 1902, showing no tax. This date is two days before the effective date of repeal of the War Revenue Act of 1898. Possibly the sender and Western Union, anticipating what was coming, both took the very low risk of a \$100 fine to save the one cent tax.

Figure 6 illustrates a 1901 telegram with a combination of all of the above elements. This telegram was the copy given to the operator (Note printed "SEND" on form and handstamped "SENT" at top middle) by A. Telford. From the message, it appears that Telford was associated with a railroad company, which would explain the use of the Western Union Co. telegraph frank. In fact, he was the Assistant Secretary of the Cincinnati, New Orleans and Texas Pacific Railway (CNO&TP), which operated the Cincinnati Southern Railway from Cincinnati, Ohio, to Chattanooga, Tennessee (Figure 7). That railway was and is owned by the City of Cincinnati and is the only long-distance railway owned by a municipality in the United States. It was leased to the CNO&TP under a long-term agreement and today is part of the Norfolk Southern Railway system. The CNO&TP was the northern and longest leg of the "Queen & Crescent Route," a marketing name used by several associated railroads in the late nineteenth and early twentieth centuries. The name referred to its two primary endpoints of Cincinnati, known as the Queen City of the West, and New Orleans, the Crescent City. The middle section of the route between Chattanooga and Meridian, Mississippi, was on

Figure 6. 1901 sender's form with both 1¢ Battleship documentary and Western Union Telegraph Co. complimentary frank



Figure 7. Alexander Telford

around the beginning of the 20th century. The first, widely discussed, used the matching booklets and stamps with an alpha-numeric account coded between A and E (Figure 8). These booklets carried the explicit statement that “These stamps will Frank ONLY THE PERSONAL SOCIAL MESSAGES of the holder and must not be used for BUSINESS OR POLITICAL COMMUNICATIONS.” (capitalization in original; Figure 9). There were also franking credential cards issued, which allowed the holder to send telegrams “pertaining strictly to

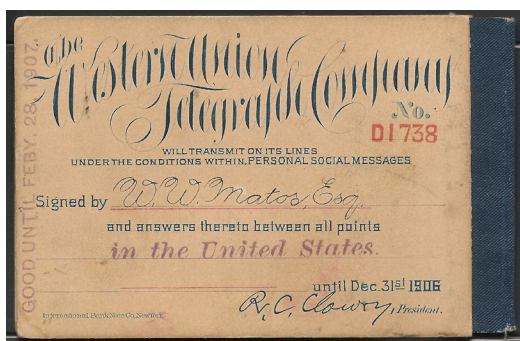
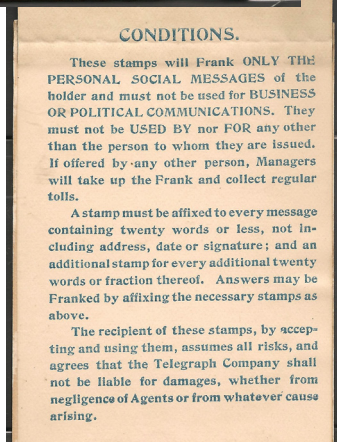


Figure 8. Top, cover of Western Union Telegraph Co. booklet of complimentary frank stamps

Figure 9. Right, interior panel of booklet with conditions on use for “ONLY THE PERSONAL SOCIAL MESSAGES”



the Alabama Great Southern Railroad, and the southern section from Meridian to New Orleans was on the New Orleans and Northeastern Railroad. The form also has a 1¢ Battleship stamp correctly paying the tax due under War Revenue Act of 1898.

There were two kinds of franking privileges granted by Western Union

business,” which would be charged to the account of the named business. The examples I have seen, dated between 1879 and 1929, are for various railroad employees; most of the cards have a numeric-only franking account code (Figure 10), and those with an alpha-numeric code use K or higher.

In Telford’s case, is it reasonable that, as an employee of a railroad, he was issued a franking credential card for business use, and as an officer of a railroad, a booklet of franking stamps for personal use? If so, why did he use a telegraph stamp on what appears to be business correspondence? If not, the same question is still pertinent, since the franking stamps were explicitly not to be used for business. I defer to the readers with greater knowledge of these stamps to provide commentary and clarity.

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Figure 10. Western Union Co. franking credential card only for telegrams “pertaining strictly to business.”

The Tourism Tax Stamps of Switzerland

By Clayton Wallace

The Tourism Tax Stamps of Switzerland are a complicated subject. They deal with the stamps related to the “taxe de séjour” (tourism stay tax), and are connected with somewhat confusing laws. The tax is sometimes called “taxe de sport” (sport tax), “taxe d’hébergement” (housing tax), “taxe de tourisme” (tourism tax), or “taxe de cure” (medical cure tax, such as at a health spa). Historically, it was this last type which were in fact the first taxes of this kind, begun for health resorts. In German, the term “Kurtaxe” is used (a word that is also sometimes used in the French-speaking part of Switzerland), “Gasttaxe” (guest

tax) and “Beherbergungstaxe” (lodging tax). “Verkehrsverein” (tourism association), and “Société de développement” are often seen which indicate the association facilitating the tax. The “taxe de séjour” is a public contribution that the guest of a resort or region must pay to help finance the expenses for improving the conditions of their stay (see Pierre-Olivier Zingg’s dissertation, *La taxe de séjour et la taxe de tourisme*, Lausanne University, 1971).

The taxes can be cantonal, municipal, or inter-municipal. Some of these stamps show the term “Commune de ...” and are clearly issued by a municipality; consequently, their inclusion in a collection of fiscal stamps is fully justified. Others show only the name of the resort and, therefore, their status is open to question. Still others refer to a tourism organization, tourism union, development society, etc. At first glance, one is tempted to exclude the tourism organization stamps, since they are not issued by the State. But the situation is not that simple. First of all, the stamps are based on “public law” rather than “private law.” They do not derive from a contract with the host, but depend upon the sovereignty of a “public right” community. The tourism organization which issues these stamps is only an intermediary, strongly controlled by the State. It is the State that determines the value of the tax (the opposite is illegal). Another consideration for listing these stamps is that failure to do so would exclude from the catalogues stamps whose functions are identical to revenue stamps directly issued by the State (and exclude them on the basis of criteria which are not always apparent).



Stadt Biel,
Ville de Bienn,
Canton Bern
Taxe de Séjour,
circa 1948–1969

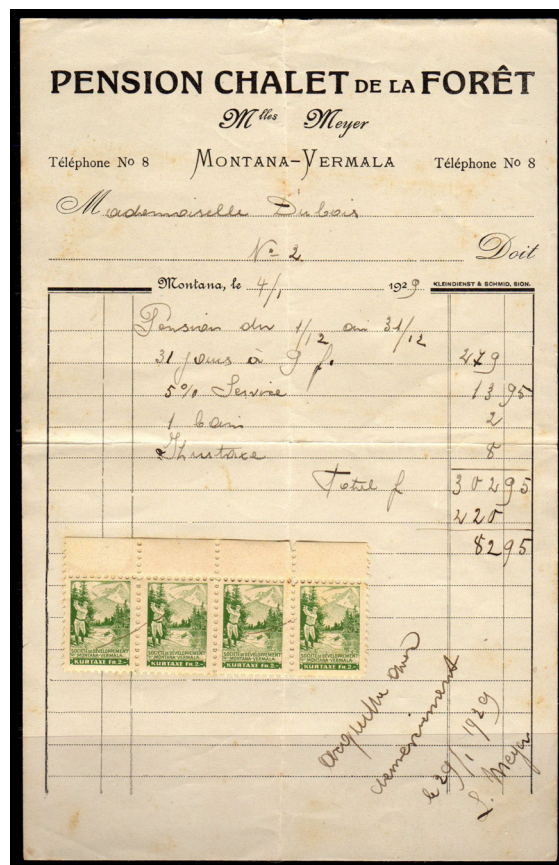


Commune de Nyon,
Canton Vaud Taxe de
Séjour, circa 1947



Le Pont, Canton Vaud Sté.
Développement & Sports
Taxe de Séjour, years of use
unknown

January 1929
bill of Pension
Chalet de la
Forêt, Montana-
Vermala, with
eight francs
kurtaxe (at 2 fr
per night) paid
by four copies
of the Canton
Valais Société de
Développement
Montana-
Vermala 2 fr
kurtaxe stamps.
Bottom: close
view of the
stamps.



Private correspondence with owners and managers of the resorts subject to these taxes indicate that buying the stamps was compulsory and paid for in advance. When the guests completed their stays, the appropriate tax was calculated (usually based on the length of the stay and the number of guests, not the amount of the bill), and the payment to the Tourism Association was recovered over time. Sometimes, different classes of hotels and resorts had different rates for the length of time the guest stayed.



Sachseln, Canton Obwalden, years of use unknown



Urnäsch, Canton Appenzell Kurtaxe, years of use unknown

Robert Hürlimann, a noted cataloger and collector of Swiss revenue stamps, was very familiar with the tourism tax stamps of his hometown of Biel. He wrote that Biel introduced a lodging tax by plebiscite in 1948 of 10 Centimes by guest and night. This was raised to 20 Centimes by another plebiscite in 1953, and in 1969 this was changed to a different settlement system not using revenue stamps. Finally, in 1977 after another plebiscite, the lodging tax was transferred to municipal authorities. Each municipality that enacted this type of tax did so with its own rates and rules. The only way to determine if an individual stamp fits into this category is to seek out the individual laws of the particular municipality.

It should be noted that the "taxe de séjour" can be paid, in some cases, using the usual Cantonal or municipal revenues stamps that were in use at the time. This is often seen on original documents. Sometimes the tax is allocated between the municipality and the Canton using a combination of municipal/Canton and taxe de séjour stamps, and other times it is just implied and the percentage of allocation between the public entities has already been determined.



Montreux, Canton Vaud Société des Hoteliers, years of use unknown

There are many examples of stamps which, without being

"touristic," are nevertheless related to a stay. They are issued by the State, affixed on a permit or similar document rather than on a hotel bill, and are related to a longer stay (for example, the "permis de séjour," in Geneva or the "taxe de séjour" in Lausanne (very confusing!)). These revenue stamps are listed under "Cantons" or "municipalities" in modern revenue catalogues. It is sometimes difficult to distinguish them from the "shorter" stay tourism stamps.

Finally, there are stamps pertaining to a tax on hotel suppliers, rather than visitors (for instance some "publicity stamps"). Revenues from the use of these stamps may have been used to promote a particular region (as in advertising). Interestingly, some of the stamps accomplish the dual purpose of acknowledging the receipt of taxes paid and advertising the beauty of the area with mountains and lakes, or the local sports, such as skiing or golf. However, the exact purpose of some of the other stamps listed is still unclear.

A catalog revision to the last 1996 edition of Gainon is available and can be sent as a PDF file upon request. There are well over 300 tourism tax stamps now listed, with new discoveries every year. Color scans at 300 dpi are needed to improve the listings for Amden, Berner Oberland VBO Verkehrswerbung, Champex, Emmental, Grabs #2, Kreuzlingen, Le Pont, Leysin #1, Montreux #1, Montreux Timbre de Publicité, Mühlehorn #2-4, Nesslau et Neu-St. Johann, Neuhausen am Rheinfel, Sargans, Valais #16, Vevey Société des Hoteliers, and Wallenstadt. I would also be interested in hearing about any unlisted towns, values, varieties, or stamps still on original documents to help determine period of use; at claytonwallace@comcast.net.

Hilterfingen, Canton Bern Kurtaxe, years of use unknown



Einsiedeln, Canton Schwyz, tourism tax stamp ("With luck we'll see each other again in Einsiedeln"), circa 1939



St. Moritz, Canton Grabiünden Supporter & Sportmarke, years of use unknown



Guggisberg, Canton Bern Kurtaxe, years of use unknown



Montana-Vermala, Canton Valais Société de Développement Kurtaxe, 1 fr with red "2" fr surcharge, circa 1922



This Package is Under Bond

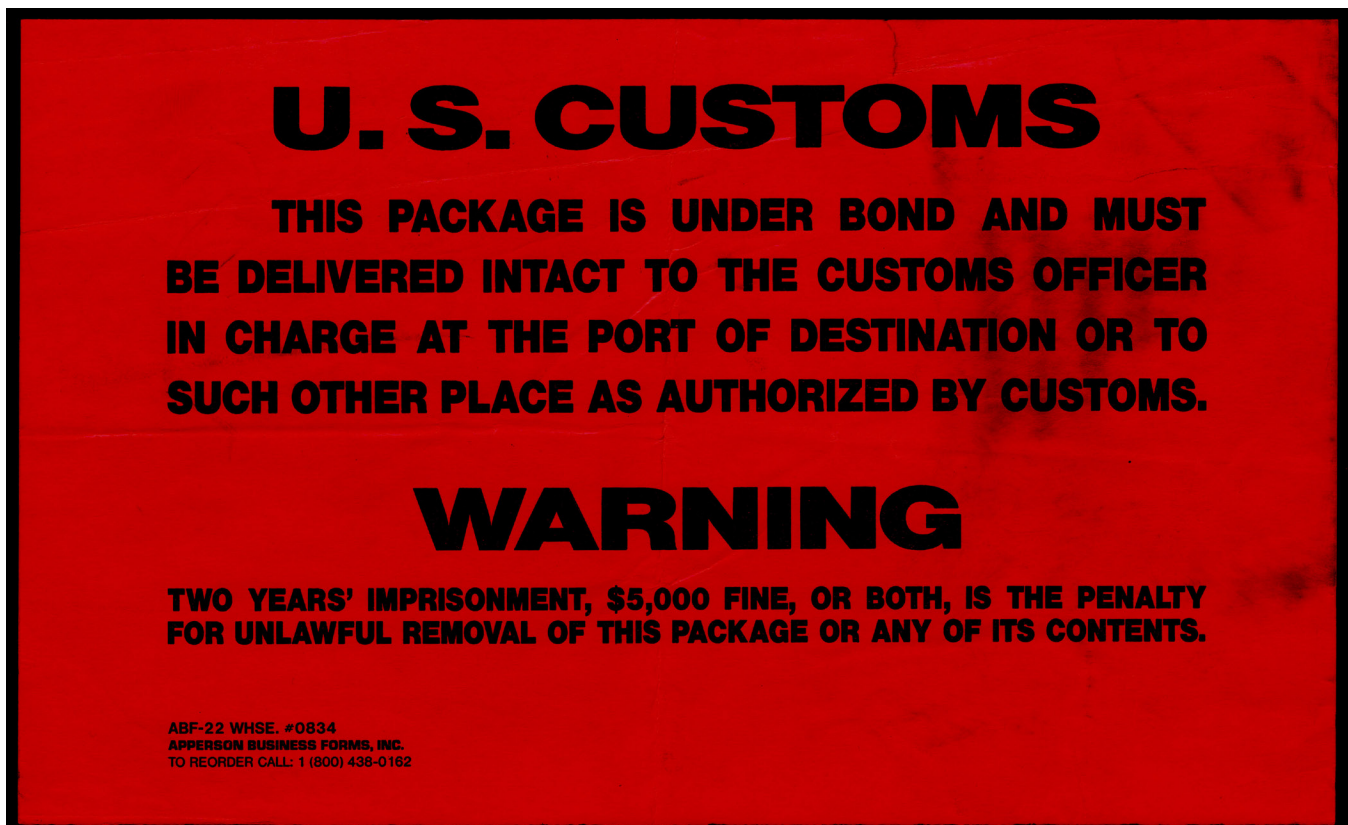
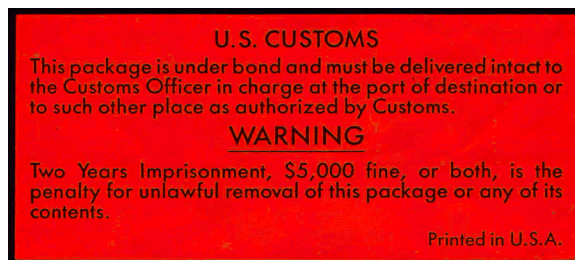
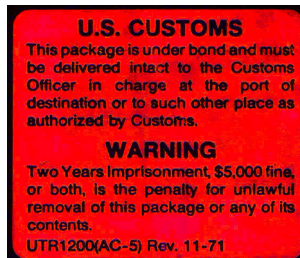
By Michael Florer

One of the part-time jobs I had while in college was in a warehouse. From 1988 to 1991, I worked for Nebraska Book Company, which touted itself as “the nation’s leading college textbook wholesaler.” I worked in the receiving department where incoming shipments of books were unpacked, sorted, and inventoried. In the course of this work, I noticed fluorescent orange labels on a few shipments. I was able to keep the boxes that had these labels affixed. I removed the labels and added them to my revenue stamp collection. I have never seen anything written about such labels in the philatelic press.

The three labels are illustrated. They are self-adhesive and die-cut. The smallest one has rounded corners and measures 46 by 40 millimeters. Another is about twice as big at 90 by 39 millimeters. The third one is much larger at 210 by 128

millimeters. As you can see, all three have the same wording that includes a stern warning, which likely comes directly from law or regulations. The text at the bottom is different on each label and provides evidence that these were privately printed. The smallest label provides a revision date of “11-71” or November 1971. It is interesting that it was still being used 20 years later. The next label simply says “Printed in U.S.A.” The largest label includes the printer’s name, Apperson Business Forms Inc., and a toll-free telephone number to reorder more labels.

These labels were affixed to boxes of books coming into the U.S. from abroad. The boxes were held under bond until the customs duties were paid to the U.S. government. Has anyone seen similar labels that differ from these?



The American Revenue Association

President's Letter

The ARA convention show for 2016 will be the Sarasota National Stamp Exhibition, February 5-7, 2016, at the Sarasota Municipal Auditorium, N. Tamiami Trail, Sarasota, Florida.

The ARA/SRS dinner will be held Friday evening, February 5, at Marina Jack, a very nice seafood, steak and pasta restaurant a short drive from the show at 2 Marina Plaza, Sarasota (www.

marinajacks.com). Ordering will be from their dinner menu and we will be responsible for our own checks. Eric Jackson has a reservation for 20 to 30 people; if you wish to attend, please contact Eric and place your name on the list; the restaurant requires a count well in advance. Please call or email, 610-926-6200 or eric@revenueer.com.

The position of awards chair is vacant. Volunteers?

US Sales Circuit Notes

Sales have been above average lately, with several books sold out. If you are a circuit participant who purchases the last items in a sales book, rather than send it on to the next person, make a note instead on the route sheet, and mail the empty book back to me. There is little reason for those following to pay postage for empty books.

I strongly suggest that all mail to me, larger than letter size, be marked "Do Not Bend" as a reminder to the clerk. I don't want anyone to suffer damage to their material by an overzealous postal worker.

As announced in my last column, I have modified the sales circuit categories. Please see the new request form included here as an insert. The summer doldrums are well over, and the time is ripe for submitting new sales books to me. I can use material in all categories, but printed cancels, M&Ms, and odd and unusual material reliably sells.

As always, contact me whenever you have questions concerning the US sales circuits. My contact information is on the masthead. Paul Weidhaas

Secretary's Report

Applications for Membership

The following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Wallace, Clayton 7194. 100 Lark Ct, Alamo, CA 94507

Spanjersberg, Ivo 7195. Brink 35A 1097 TV, Amsterdam Netherlands

Denena Bernard L. III 7196. 3990 Timberview St NW North Canton, OH 44720

Falater, Lawrence 7197. 101 East Bacon Suite 50 Hillsdale MI 49227

Guillotin, Francois 7198. 155 Village Dr, Cranberry Twp, PA 16066

Conley, Robert 7199. 52 Vista Rdg, Glenburn, ME 04401

Braton, Steve 7200. 8445 Braun Loop, Arvada, CO 80005

Higdon, H. Dennis 7201.

Reinstated

5712 Iceland, Stan

3357 Bierman, Dr Stanley

5752 Livingston, Richard

3358 Gaspar, Prof. Peter

7151 Eleen, Dennis M

Deceased

6977 Young, John

Membership Summary

Previous Total	550
New Members	8
Reinstatements	5
Deceased	1
Current Total	564

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Members' Ads

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available.

Siegel Stamp Auction Catalogs: Great stamp reference catalogs for sale, from No. 748 (1983) to No. 1075 (2014). Nine page list available for #10 SASE or inquire at: John Marquardt, 609 Woodridge Dr., Columbia, MO 65201-6538; call 573-474-7254 or jemarquardt@hotmail.com

Wanted: Brokers' Memos. I will buy or trade for your duplicates. Looking for Brokers' Memos with adhesive or imprinted revenue stamps from 1862-1872. Martin Packouz, PO Box 839, Bernardsville, NJ 07924. Call 908-419-1944 or Email: mapackouz@gmail.com. *2051*

Worldwide Revenue Collection Liquidation by country or colony. Also documents, cinderellas, perfins on revenues, etc., everything from A-Z. Also wholesale lots for upcoming revenue dealers. I am buying Canadian cinderellas & labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4. email: bizziz@sympatico.ca. *2050*

Beer Stamp Album For Sale. Newly revised and expanded 2nd edition, 200 pages unpunched, on bright white 65 lb card stock with stamp images in some series, modeled after Priester, with concordance printed in each box plus additional stamp description, i.e. color, denomination, etc. \$155 PREPAID excluding shipping. David Sohn, 1607 Boathouse Circle, #H116 Sarasota, FL 34231. 941-966-6505 or 847-564-0692, email davidsohn32@comcast.net 2049

R152. A vertical pair, imperf between, with sheet margin showing "No" was sold at the Shreves Oct 2001 auction as lot 1786. I would like to obtain this item. In addition, I am interested in any R152 items showing marginal markings. John D. Bowman, 14409 Pentridge Dr., Corpus Christi, TX 78410, or jbowman@stx.rr.com. *2047*

RY11 Firearms Transfer Document. NEW! \$200 self-adhesive inscribed "DEPARTMENT OF JUSTICE" on complete Form-4 document. VF \$165.00; F-VF \$140.00; stamp with very minor fault \$75.00; stamp with tear, etc. \$45.00. Contact for availability. Gregg Greenwald, 2401 Bluebird Ct, Marshfield, WI 54449. (715) 384-4527 (evenings) or bluebird@tznnet.com. *2044*

M&M Multiples Wanted: Private die match, medicine, perfumery and playing card pairs, strips, blocks needed for census, any condition, please send photocopy or scan. Also buying, send price or request my offer. Paul Weidhaas, 12101 Alembic Rd, Leonardsville KS 66449, or email pweidhaas@twinvalley.net *2046*

Match and Medicine, etc. Interested in trading. Muriel Rowan, 17160 Kinzie St., Northridge, CA 91325 or merkrow@aol.com *2045*

Worldwide Revenues liquidation by country or colony. Duplication (not massive) but lots of goodies and you will like the price(s). Also documents, cinderellas, perfins on revenues, etc., etc. everything from A-Z, almost no US, though. Wanted: Canadian cinderellas and labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4, phone 514-722-3077, or email bizzia@sympatico.ca. *2043*

Wanted: License & royalty stamps. I will trade Revenues, Express, college stamps for needed items. Mike McBride, PO Box 270417, Louisville, CO 80027 or email mikemcbride@q.com. *2042*

Wanted: Playing Card stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. *2036*

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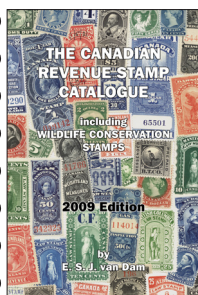
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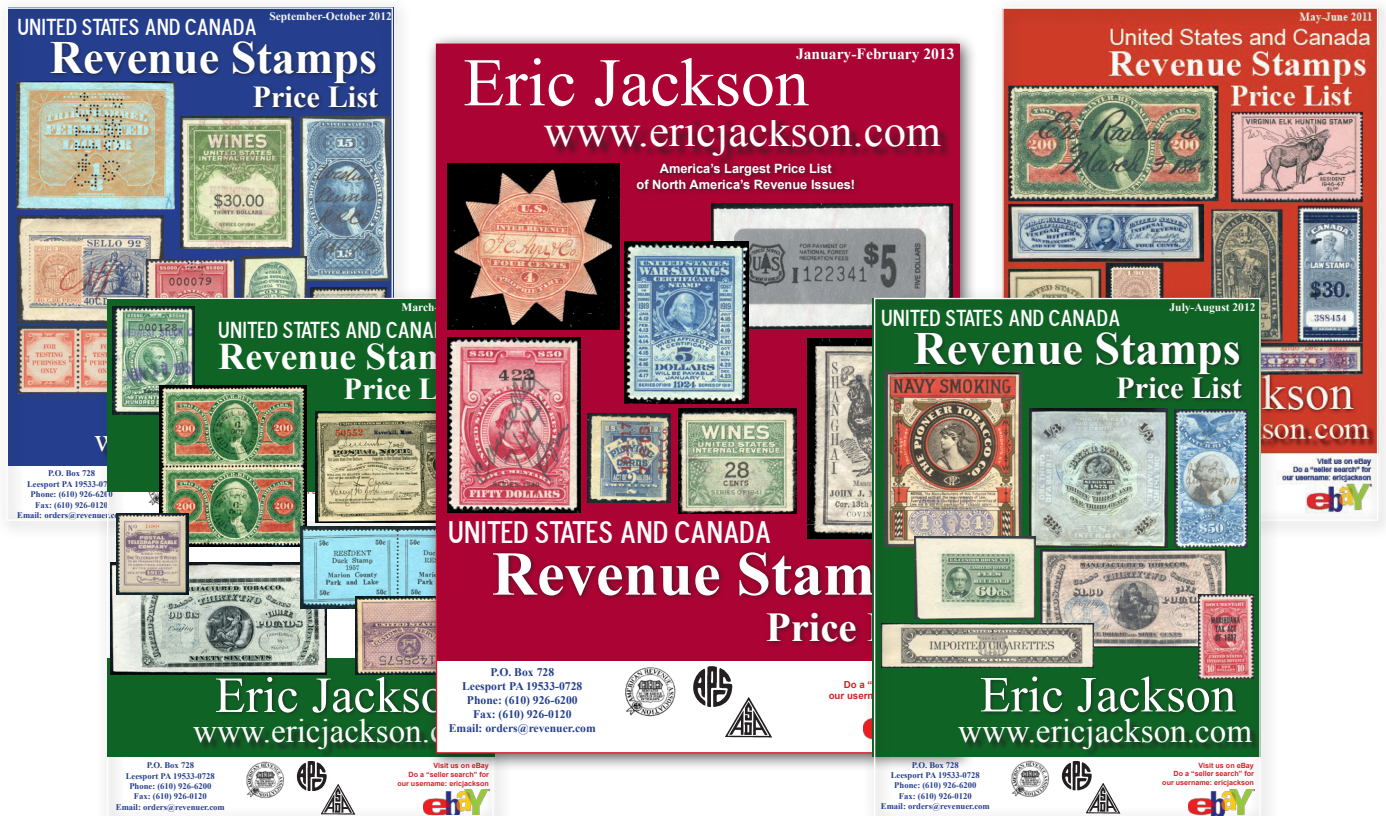
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