



The American Revenuer

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These "A Y & C" cancels, in two slightly different versions, are believed to be the only extant examples. Who or what were A, Y and C, and what was the significance of the October 1866 cancel date? More inside, page 77.



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On the Origins of U.S. Civil War Era Stamp Taxes: the Great Britain-U.S. Connection

By Michael Mahler and Chris Steenerson

[From Chris Steenerson (Chris@RxStamps.com)]
I really enjoyed the article in the 2Q *The American Revenuer*, “U. S. First Issue Stamps that Almost Were/Weren’t.” I have studied British patent medicines, especially those that were popular over here in colonial times. I found a listing some time ago similar to the one excised from H.R. 312. I noticed that the wording and structure of our Schedule C in H.R. 312 mirrors Schedule B of the British Tax law from 1804 [*The Statutes of the United Kingdom of Great Britain and*

Ireland. Volume the Second. From A.D. 1804; 44 George III to A.D. 1806; 46 George III, online via Google Books].

Ed note: Thanks Chris! The two versions are side by side below. The correspondence is indeed almost word for word; the few differences from one version to the other are in red. To ease comparison, the archaic British capitalization of every noun has been undone, and the U.S. all-caps “SCHEDULE OF DRUGS, HERBS, ...” has been changed to title case.

United Kingdom 1804 (44 Geo. 3, c.98)

MEDICINES:—For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any drugs, herbs, pills, waters, essences, tinctures, powders, or other preparation or composition whatsoever, used or applied, or to be used or applied, externally or internally, as medicines or medicaments for the prevention, cure, or relief of any disorder or complaint incident to or in any wise affecting the human body; which shall be uttered or vended in Great Britain, where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed the price or value of one shilling, 0.0.1½

Schedule of Drugs, Herbs, Pills, Waters, Essences, Tinctures, Powders, Preparations, and Compositions.

Adam’s Solvent.	Wilson’s Opening Pills.
Addison’s Re-animating	——— Powders.
European Balsam.	Winch’s Cough Drops.
Aethereal Anodyne Spirit.	Withers’s Essence of
... [total of 531 items] ...	Camomile.

Or, by whatsoever other name the same heretofore have been, now are, or shall hereafter be called, known, or distinguished, and also all other pills, powders, lozenges, tinctures, potions, cordials, electuaries, plaisters, unguents, salves, ointments, drops, lotions, oils, spirits, medicated herbs and waters, chemical and officinal preparations whatsoever, of other or the same or the like properties, qualities, virtues, efficacies, and pretensions with the articles before mentioned, named, enumerated, or specified in this schedule, or any of them, made, prepared, uttered, vended, or exposed to sale, by any person or persons whatsoever, wherein the person making, preparing, uttering, vending, or exposing to sale the same, hath, or claims to have any occult secret or art for the making or preparing the same, or hath

United States 1862 (H.R. 312 original version)

MEDICINES, for and upon every packet, box, bottle, pot, phial, or other enclosure, containing any drugs, herbs, pills, powders, tinctures, **potions, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, drops**, waters, essences, **spirits, oils**, or other preparation or composition whatsoever, used or applied, or to be used or applied, externally or internally, as medicines or medicaments, for the prevention, cure, or relief of any disorder or complaint incident to or in anywise affecting the human **or animal** body; which shall be uttered or sold in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, **at the retail price or value ...** of twenty-five cents, 3 [cents]

Schedule Of Drugs, Herbs, Pills, Powders, Tinctures, **Potions, Cordials, Bitters, Anodynes, Tonics, Plasters, Liniments, Salves, Ointments, Drops**, Waters, Essences, **Spirits, Oils**, Preparations, and Compositions.

Aromatic snuff.	... [total of 46 items] ...
Balm of a thousand flowers.	Tooth Powder.
Balm of life.	Vegetable pulmonary balsam
Balsam of wild cherry and	Vermifuge.
Iceland moss.	Worm lozenges.

Or, by whatsoever other name the same heretofore have been, now are, or shall hereafter be called, known, or distinguished; and also all pills, powders, lozenges, tinctures, potions, cordials, **bitters, tonics, alteratives, anodynes, pomades, liniments, embrocations**, electuaries, plasters, unguents, salves, ointments, drops, **panaceas**, lotions, oils, spirits, medicated herbs and waters, chemical and officinal preparations whatsoever, of other or the same or the like properties, qualities, virtues, efficacies, and pretensions with the articles before mentioned, named, enumerated, or specified in this schedule, or any of them, made, prepared, uttered, vended, or exposed to sale by any person or persons whatsoever, wherein the person making or preparing the same has, or claims to have, any occult secret or art for the

or claims to have any exclusive right or title to the making or preparing the same, or which have at any time heretofore been, now are, or shall hereafter be prepared, uttered, vended, or exposed to sale under the authority of any letters patent **under the Great Seal**, or which have at any time heretofore been, now are, or shall hereafter be, by any public notice or advertisement, or by any written or printed papers or handbills, or by any label or words written or printed, affixed to, or delivered with such any packet, box, bottle, phial, or other inclosure aforesaid, held out or recommended to the public by the makers, vendors, or proprietors thereof, as nostrums or proprietary medicines, or as specifics, or as beneficial to the prevention, cure, or relief of any distemper, malady, ailment, disorder, or complaint incident to or in any wise affecting the human body.

[From Michael Mahler] It has long been suspected that the U.S. stamp taxes of 1862 were patterned after those of Great Britain, but heretofore the evidence cited has been indirect. Perhaps most persuasive is the fact that the U.S. required use of stamps whose titles matched the articles to which they were affixed, a system that had been in place in Britain for about a decade.¹ [For an 1863 British life insurance policy stamped with Life Policy 2s6d & 6d see Mahler and Wait (2014).] Here, though, is proof positive that the British statutes served as a model.

1. This predictably labor-intensive arrangement, necessitating production of nearly one hundred stamps and their meticulous distribution and utilization, was evidently justified by its potential for furnishing actionable information on the efficacy of the various taxes. Presumably these expectations were based on the British experience.

U.K. 1815 (55 Geo. 3, c.184)

BILL OF LADING, of or for any goods, merchandize, or effects, to be exported ...

BOND ... for the due execution of an office, and to account for money received by virtue thereof,

CHARTER-PARTY, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel and any other person, for or relating to the freight or conveyance of any **money**, goods, **or effects**, on board of such ship or vessel, ...

CONVEYANCE, ... deed, instrument, or writing, whereby [lands, tenements, **rents, annuities**, or other **property**] sold shall be granted, leased, assigned, transferred, **released, renounced**, or otherwise conveyed to or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction—

making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which have at any time heretofore been, now are or shall hereafter be prepared, uttered, vended, or exposed to sale under the authority of any letters patent, or which have at any time heretofore been, now are, or shall hereafter be, by any public notice or advertisement, or by any written or printed papers, or handbills, or by any labels or words written, printed, or affixed to, or delivered with any such packet, box, bottle, or phial, or other enclosure, aforesaid, held out or recommended to the public by the makers, venders, or proprietors thereof, as nostrums or proprietary medicines, or as specifics, or as beneficial to the prevention, cure, or relief of any distemper, malady, ailment, disorder, or complaint incident to or in anywise affecting the human **or animal** body.

The obvious next step was to search the British tax tables for other conspicuous similarities. The taxes in effect circa 1860 were very much less extensive than those of previous eras. The tables of 1804—the statute from which the proprietary medicine listing was reproduced above—seemed more promising, with hundreds of entries. On examination, though, they proved too varied and detailed, and often too narrowly tailored to British circumstances and terminology, to be readily translated to an American schedule. The extensively revised stamp duties of 1815 (55 Geo. 3, c.184, “The General Stamp Act”) provided better hunting ground. Here were eight taxes with striking similarity to the corresponding entries in H.R. 312 (again the slight differences from one version to the other are in red):

U.S. 1862 (H.R. 312 original version)

Bill of lading ... for any goods, merchandise, or effects, to be exported ...

Bond. — ... for the due execution **or performance of the duties** of any office, and to account for money received by virtue thereof, ...

Charter party.— Contract or agreement for the charter of any ship or vessel, **or steamer**, or any letter, memorandum, or other writing between the captain, master, or owner, **or person acting as agent** of any ship or vessel, **or steamer**, and any other person **or persons** for or relating to the freight or conveyance of any goods or merchandise on board of such ship or vessel, **or steamer**, ...

Conveyance. — Deed, instrument, or writing, whereby any lands, tenements, or other **realty** sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction,

U.K. 1815 (55 Geo. 3, c.184)

Foreign BILLS of EXCHANGE, drawn in sets, according to the custom of merchants, for every bill of each set,

POLICY of ~~Assurance or~~ Insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives, ...

MORTGAGE, of ... any lands, estate, or property real or personal, heritable or moveable whatsoever; Where the same ~~respectively~~ shall be made as a security for the payment of any definite and certain sum of money, ~~advanced or~~ lent at the time, or previously due and owing, or forborne to be paid, being payable—

BOND ... personal bond ~~in Scotland~~, given as a security for the payment of any definite and certain sum of money,

U.S. 1862 (H.R. 312 original version)

Bill of exchange (foreign) ~~or letter of credit~~, drawn ... according to the custom of merchants ~~and bankers~~, ... For every bill of each set,

Insurance (life). — Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives —

Mortgage of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time, or previously due and owing or forborne to be paid, being payable;

Mortgage ... personal bond given as security for the payment of any definite or certain sum of money ...

These similarities cannot have been coincidental. Here is further proof that the members of the U.S. House Committee on Ways and Means consulted the British tax tables in the process of formulating their own. In general, the wording from the 1815 schedule was significantly different from that of 1804. Did the U.S. legislators consult them both? In fact they probably consulted neither directly. More likely they used a subsequent summary, probably the popular *A Practical Summary of the Stamp Duties Alphabetically Arranged; Containing the Duties Payable under All the Stamp Acts at Present in Force, with the Regulations for their Collection, Penalties, Exemptions, Forms of Application to the Stamp Office, &c.* (John H. Brady, 1834, online via Google Books, thanks again to Chris Steenerson for this reference). Here are the proprietary medicine tax of 1804 and the eight taxes of 1815 quoted above, as part of the extensive list of stamp taxes in effect in 1833, along with an array of useful annotations. Two sample pages are reproduced on the facing page here.

After perusal of this “Summary”—strictly speaking not a summary at all, as not a word is omitted, but a liberally annotated reordering—three conclusions suggest themselves. The scope of the British stamp taxes of this era was staggering; a key feature of Brady’s summary is its alphabetical ordering; and this summary, or one like it, evidently served as a model and menu for the U.S. Committee on Ways and Means in their construction of Schedule B of H.R. 312.

Extensive and Decades-Long War Taxes

As shown in the sample pages herein, each statement of a British stamp tax began with a capitalized heading. Brady’s listings include no

fewer than 188 such headings, encompassing 660 rates. Some headings were repeated: there are 13 different types of Admission, 14 types of Bond, and so on. Even after these are consolidated, there remain 87 separate categories, tabulated on the facing page. By comparison, using the same terminology, the U.S. documentary and proprietary taxes of 1862, justifiably considered extensive by domestic standards, included only 36 headings in 28 categories, taxed at 101 rates. To be fair, for many headings—witness Hawkers and Pedlars, Plate of Gold, Race-Horses, Railway-Carriages, etc.—the British stamps were affixed, not to the items mentioned, but to licenses or other forms. In some cases the latter were taxed by the U.S., but not with adhesive stamps. Nevertheless British stamp taxes fell on numerous items never taxed by the U.S.; advertisements, almanacs and newspapers are obvious examples.

The extraordinary scope of stamp duties in the United Kingdom circa 1835, as well as its excesses and internal inconsistencies, had their origin in the government’s unprecedented need for funds to prosecute the decades-long Napoleonic wars:

The condition of the stamp tax in the year 1816 was such as could have arisen only under peculiar circumstances. In the amount of the duties imposed the tax was excessive, whilst the steps of the ad valorem scales of charge were unequal and arbitrary, having in general the effect of taxing small transactions at a comparatively higher rate than large transactions, so that the tax was unfair as well as excessive. Moreover it was thick-set with anomalies; and in addition to this the enactments on the subject were so numerous, intricate, complicated, and, in many instances,

AWARD in England, and Award or Decree-arbitral in Scotland 1 15 0

And where the same, together with any schedule or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further progressive duty of 1 5 0
55 Geo. 3, c. 184.—Schedule, Part I.

BACHELOR OF ARTS, Admission of—See **ADMISSION**.

BACHELOR OF ARTS, Certificate of Admission—See **TESTIMONIAL**.

BANKER'S License—See **LICENSE**.

BANKERS' Notes—See **PROMISSORY NOTES**.

BARGAIN and **SALE** (or **Lease**) for a year, for vesting the possession of lands or other hereditaments in England, and enabling the bargainee to take a release of the freehold or inheritance, upon the sale and mortgage thereof—

Where the purchase, or consideration money, expressed in the release, shall not amount to £20 0 10 0

And where the same shall amount to £20, and not amount to £50 0 15 0

And where the same shall amount to £50, and not amount to £150 1 0 0

And where the same shall amount to £150, or upwards 1 15 0

55 Geo. 3, c. 184.—Schedule, Part I.

BENEFICES, Dispensation for holding two, &c.—See **DISPENSATION**.

Inland BILL of **EXCHANGE**, draft, or order, to the bearer, or to order, either on demand or otherwise, not exceeding two months after *date*, or sixty days *after sight*, of any sum of money—

Amounting to 40s. and not exceeding £5. 5s.	0	1	0
Exceeding £5. 5s. and not exceeding £20	0	1	6
Exceeding £20 and not exceeding £30	0	2	0
Exceeding £30 and not exceeding £50	0	2	6
Exceeding £50 and not exceeding £100	0	3	6
Exceeding £100 and not exceeding £200	0	4	6
Exceeding £200 and not exceeding £300	0	5	0
Exceeding £300 and not exceeding £500	0	6	0
Exceeding £500 and not exceeding £1000	0	8	6
Exceeding £1000 and not exceeding £2000	0	12	6
Exceeding £2000 and not exceeding £3000	0	15	0
Exceeding £3000	1	5	0

55 Geo. 3, c. 184.—Schedule, Part 1.

Inland BILL of **EXCHANGE**, draft, or order, for the payment to the bearer, or to order, at any time *exceeding two months* after *date*, or sixty days *after sight*, of any sum of money—

Amounting to 40s. and not exceeding £5. 5s.	0	1	6
Exceeding £5. 5s. and not exceeding £20	0	2	0
Exceeding £20 and not exceeding £30	0	2	6
Exceeding £30 and not exceeding £50	0	3	6
Exceeding £50 and not exceeding £100	0	4	6
Exceeding £100 and not exceeding £200	0	5	0
Exceeding £200 and not exceeding £300	0	6	0
Exceeding £300 and not exceeding £500	0	8	6
Exceeding £500 and not exceeding £1000	0	12	6
Exceeding £1000 and not exceeding £2000	0	15	0

Sample pages from A Practical Summary of the Stamp Duties Alphabetically Arranged (Brady, 1834)

Categories of Stamp Duty in the United Kingdom, 1833

Admission	Bill of Lading	Dispensation	Letter of Attorney	Plate of Silver	Recognizance
Advertisements	Bond	Docquet	Letters of Administration	Plate of Gold and	Release
Affidavit	Cards and Dice	Donation	Letters of Marque and	Silver Licenses	Resignation
Agreement	Certificate	Exchange	Reprisal	Policy of Assurance	Revocation
Almanac	Charter	Exemplification	License	or Insurance	Schedule
Appointment	Charter-Party	Faculty	Lotteries	Post Horses	Seisin
Appraisement	Collation	Geoffment	Medicines	Precept of Clare	Settlement
Apprenticeship and	Commission	Gift	Medicine License	Constat	Specification
Clerkship	Composition	Grant	Memorial	Presentation	Stage Carriages
Articles of Clerkship	Conveyance	Hackney Carriages	Mortgage	Probate	Surrender
Assignment or	Copy	and Cabriolets	Newspaper	Procurator	Testimonial
Assignment	Copyhold Estates	Hawkers and	Nomination	Promissory Note	Transfer of Shares
Award	Debenture	Pedlars	Notarial Act	Protest	Warrant of Attorney
Bargain and Sale	Declaration	Institution	Partition	Race-Horses	Warrant or Order
Bill of Exchange, Inland	Deed	Lease	Passport	Railway-Carriages	Writ
Bill of Exchange, Foreign	Deputation	Legacies	Plate of Gold	Receipt	

conflicting, that penalties were incurred even by the best intentioned persons, and questions arose which puzzled the most acute intellects. This state of things must be attributed in a great degree to the fiscal

exigencies of our struggle with Napoleon, which were unparalleled in our history, and such as to compel us to neglect all nice rules in the imposition of taxes, and, in short, obtain money how we could (Dowell, 1873).

Fair enough, and it is reasonable to expect wartime taxes to remain in place for some time after cessation of hostilities, to replenish government coffers. For example, the broad slate of U.S. Civil War documentary taxes was not repealed until 1872, seven years after the war's end, with the bank check and Schedule C levies persisting until 1883. In Britain, though, scandalously the taxes enacted in 1815 remained in place essentially unchanged until 1850! Dowell continues:

But though the existence of this most unsatisfactory condition of the stamp tax may thus be accounted for, and in a measure excused, it appears hardly credible that it should have been maintained, as it was, during the next thirty-five years, unamended with the exception of some minor alterations; and this notwithstanding the constant complaints to which it gave rise, and the earnest attempts at reform made by successive Chancellors of the Exchequer.

Alphabetical Ordering a Key

Brady's title, *A Practical Summary of the Stamp Duties Alphabetically Arranged*, emphasizes the innovative importance of ordering the taxes and accompanying annotations alphabetically. In his Preface he re-emphasizes it, acknowledging previous treatises on the stamp duty (by Chitty; Impey; Heraud; and Coleridge and Davidson) but noting that "alphabetical arrangement of all

the duties payable, practicable and desirable as it must always have been, has never before been attempted." One can only imagine the difficulty of negotiating the maze of 188 stamp taxes otherwise.

Brady's Summary the Model for U.S. Schedules?

A similar obstacle would have been encountered by American legislators of 1862 had they consulted earlier U.S. statutes as a possible guide to constructing the tax tables for H.R. 312. The wording of the Act of July 6, 1797, which set the taxes to be paid by the First Federal embossed stamps, set a high bar for incomprehensibility. The entire schedule of 18 taxed documents was compressed into a single virtually impenetrable sentence! The only concession to separation of rates was by semicolons and colons (Coombs, 1979). It is hard to imagine any format less suited to communicating its essential information.

The Public Notice of September 5, 1800, set forth for the citizenry the current taxes, to be paid by the Second Federal embossed issues (Coombs, 1988). These were nearly identical to those of the Act of July 6, 1797. Here an attempt was made to present the taxes in a comprehensible format. Nevertheless, problems remained. The ordering of the statutes was followed, and as the statutes had no apparent principle of organization, there was none here either. The user was compelled to search the table willy-nilly to find any given item.

When federal documentary taxes were reimposed in 1862 after a long hiatus, the tax tables showed a welcome change from the forbidding single sentence of 1797 and the confusing listing of 1800. By contrast they were a marvel of user-friendliness, generously spaced with the document types in alphabetical order. The choice of this format should not be taken for granted, given the state of previous official versions in both the U.S. and Britain. It is difficult to escape the conclusion that H.R. 312 owed not only its charter party and medicine listings, but also its user-friendly alphabetical ordering to Brady's *Practical Summary*.

The U.S. statutes were supplemented for public consumption by schedules prepared and circulated by the Office of Internal Revenue, which retained the alphabetical format of the statutes, but supplemented them

	Stamp duty.
banker: For each hundred dollars, or fractional part thereof, of the amount of such sale or contract	5 cts.
<i>Contract.</i> (See <i>Agreement</i> .)	
<i>Contract</i> , renewal of, same stamp as original instrument.	
<i>Conveyance</i> , deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value does not exceed \$500	50 cts.
When the consideration exceeds \$500, and does not exceed \$1,000	\$1 00
And for every additional \$500, or fractional part thereof, in excess of \$1,000	50 cts.
<i>Conveyance</i> . The acknowledgement of a deed, or proof by a witness	exempt.
<i>Conveyance</i> . Certificate of record of a deed	exempt.
<i>Credit, Letter of</i> . Same as Foreign Bill of Exchange.	
<i>Custom-house Entry</i> . (See <i>Entry</i> .)	
<i>Custom-house Withdrawals</i> . (See <i>Entry</i> .)	
<i>Deed</i> . (See <i>Conveyance-Trust Deed</i> .)	
<i>Draft</i> . Same as Inland Bill of Exchange.	
<i>Endorsement</i> of any negotiable instrument	exempt.
<i>Entry</i> of any goods, wares, or merchandise at any custom house, either for consumption or warehousing: Not exceeding \$100 in value	25 cts.
Exceeding \$100, and not exceeding \$500 in value	25 cts.
Exceeding \$500 in value	50 cts.
<i>Entry</i> for the withdrawal of any goods or merchandise from bonded warehouse	50 cts.
<i>Gauger's Returns</i>	exempt.
<i>Indorsements</i> upon a stamped obligation in acknowledgement of its fulfillment	exempt.

Portion of Office of Internal Revenue Schedule of Stamp Duties Series 2 No. 10, published in The Internal Revenue Record of November 24, 1866 (from Mahler, 1988)

with useful annotation. For example, deeds were listed not only under the formally correct heading “Conveyance,” but also under “Deed” and “Quit Claim Deed.” A portion of a sample page is illustrated at left. A natural conjecture is that this inclusion of annotations was also borrowed from Brady.

A Menu of Suggestions

The British headings tabulated herein included (making appropriate small changes in wording) 17 of the 25 documentary titles that eventually appeared in the U.S. Schedule B: Agreement/Appraisal, Bill of Lading, Bond, Certificate, Charter Party, Conveyance, Foreign Exchange, Inland Exchange, Insurance, Lease, Life Insurance, Mortgage, Original Process [Writ], Power of Attorney, Probate of Will, Protest and Surety Bond. As demonstrated above, in the specification of the document(s) to be taxed, for eight of these titles British terminology was duplicated word for word in the U.S. schedule. Nevertheless, rather than a menu of items ready to be transferred intact from one set of statutes to the other, the British listings constitute more a menu of suggestions for adaptation to American circumstances. Even the phraseology copied exactly was often excised from a longer passage, or embellished once incorporated into the corresponding U.S. listing. Moreover in some cases the legislators of the two countries simply made different choices as to which documents the similarly worded taxes should apply: for example, the British Bill of Lading tax applied only for domestic voyages, but in the U.S. only for foreign destinations. In any case the U.S. lawmakers still had their work cut out for them in going beyond the British statutes, adding taxes under the titles Bank Check, Contract, Entry of Goods, Express, Manifest, Passage Ticket, Telegraph and Warehouse Receipt.

The rationale underlying the formulation of the U.S. Civil War stamp taxes has long been a matter of concern and mystery (Mahler and Wait, 2014). We now know that the original version of these taxes was produced by the House of Representatives Committee on Ways and Means, which finished its work in March 1862. This version already had essentially the same overall format as the one eventually adopted, although many of its component rates would be revised before finalization in the Act of July 1, 1862 (Mahler, 2016). The evidence presented herein demonstrates that the Committee on Ways and Means borrowed liberally from the British General Stamp Act of 1815, and suggests strongly that it used as a model and menu John H. Brady’s 1834 *Practical Summary of the Stamp Duties Alphabetically Arranged*.

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Finds in the Marketplace (I): Battleship Revenue as Patriotic Label/Cinderella

[From Dan Harding] I picked up this cover on eBay. At first glance it looks like an improper/illegal use of a battleship revenue as postage, but I don’t believe it is. It is a Spanish-American War patriotic cover sent to Germany via steamship *Augusta Victoria*. I believe the correct rate for the cover would have been 10 cents, so the revenue stamp was not needed for postage. Instead, in keeping with the theme of the cover, I believe the intent was as a patriotic label, i.e., “Remember the Maine!” (the ship depicted on the revenue stamp is the U.S.S. *Maine*, which was sunk in the Havana, Cuba, harbor on February 15, 1898). Some scuffs on the front, but still a unique and interesting cover.



U.S. First Issue Stamps that Almost Were (and Almost Weren't!): Evolution of the Documentary and Proprietary Taxes of 1862

II. House Debates, April 1862

By Michael Mahler

Series Summary

The U. S. documentary and proprietary stamp taxes of the Civil War era were contained in Schedules B and C, respectively, of the monumental "Revenue Act" of July 1, 1862, *An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt*, and its various amendments. This statute originated as a similarly titled House bill, H.R. No. 312, referred to in Congressional proceedings simply as "the tax bill."

The evolution of the adopted taxes occurred in four stages:

1. The original version of the bill, issued by the House Committee on Ways and Means on March 3, 1862.

2. Debate and amendments in the House sitting as a Committee of the Whole, on April 2–3, 1862, as contained in *The Congressional Globe* for those dates, pp. 1508–1514 and 1527–1530.

3. Debate and amendments in the Senate sitting as a Committee of the Whole, on May 26 and June 3, 1862, as contained in *The Congressional Globe* for those dates, pp. 2344–2348 and 2517–2519.

4. Brief reconciliation of the House and Senate versions on June 23, 1862, recorded in *The Congressional Globe*, p. 2875.

Underlying this process was the understanding that virtually every tax rate agreed upon would result in a corresponding matching stamp. This had been mandated a few paragraphs earlier in the same bill, albeit in contorted legalese:

SEC. 90. And be it further enacted, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

Virtual stamps corresponding to rates eliminated by subsequent amendments can thus be aptly described as "Stamps That Almost Were."

Similarly, First Issues whose corresponding rates were not part of preliminary versions of Schedules B and C are "Stamps That Almost Weren't."

Introduction to Part II

The first article in this series (Mahler, 2016) reproduced Schedules B and C from the original version of H.R. 312, and showed how they differed from those finally adopted. If not for the intervening changes, the slate of stamps issued to pay the taxes enacted in 1862 would have been very different from the array of First Issues familiar to generations of collectors.

The present installment will present the debate on Schedules B and C in the House sitting as a Committee of the Whole, on April 2–3, 1862,

and resulting amendments. Reproduced below are the actual pages from the amended bill, with deleted wording in brackets, and new wording in italics. The bill was actually printed and circulated in this form to facilitate the ongoing process of amendment. Interspersed with the schedule items are the discussions in the House that led to these alterations, taken from *The Congressional Globe*. Also interspersed are changes in the status of "Stamps That Almost Were," in red, and "Stamps That Almost Weren't," in blue.

SCHEDULE B.

STAMP DUTIES.

Duty.

<i>Revised statement of the tax, with added words in italics</i>	4	BILL OF EXCHANGE, (inland.)—Promissory note, <i>bank</i> check, draft, or order	
	5	for the payment of any sum of money drawn upon any bank, trust	
	6	company, or any person or persons, companies or corporations, at	
	7	sight or on demand, <i>except notes, bank checks, drafts, and orders</i>	
	8	<i>under fifty dollars</i>	2

Congressional Globe, April 2, 1862
HOUSE OF REPRESENTATIVES
TAX BILL.

Mr. STEVENS. I now move that the rules be suspended, and that the House resolve itself into the Committee of the Whole on the state of the Union, for the purpose of resuming the consideration of the tax bill.

The motion was agreed to.

So the rules were suspended; and the House accordingly resolved itself into the Committee of the Whole on the state of the Union, (Mr. COLFAX in the chair,) and resumed, as a special order, the consideration of the bill (H.R. No. 312) to provide internal revenue to support the Government and pay interest on the public debt.

...

The Clerk read, as follows:

Bill of exchange, (inland.)—Promissory note, check, draft, or order for the payment of any sum of money drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand, two cents.

[Ed note: With appropriate rewording, this would eventually become the Bank Check 2¢ tax. The reader will note the relatively minor changes accomplished here: just eleven added words. Nevertheless this tax, more than any other, exercised the passions of the Representatives. These small changes—which were far from the final words on the matter—were the end result of comments occupying two huge, closely spaced pages of the *Globe*, and the following five pages here! I include them, with considerable trepidation, as a matter of completeness, begging the reader's indulgence.]

Mr. SHEFFIELD. I move to strike out the word "check," and when that is stricken out, I will move to strike out the words "or order." Mr. Chairman, I desire the attention of the committee while I endeavor to support the motion which I have made. The poor people in New England—those who are engaged in the manufacturing establishments and who otherwise gain their livelihood by their labor—are in the habit of depositing money in the different savings banks. It is known that they cannot deposit more than \$500 in any one institution. The proposition now is to tax the orders which they make in order to draw out their hard earnings from these charitable institutions. It seems to me that this is indeed wringing away the hard earnings of the poor, and that it is exceedingly unjust. I am surprised that the Committee of Ways and Means would undertake still further to tax this class. It is, no doubt, the wish of the larger banking

institutions that this system should be adopted, for it will give them a monopoly, and crush out the ordinary banking institutions of the country. I cannot see any other reason for the paragraph of the bill. I do not say that that is the object of the committee; but I have no doubt that it was the object of the banks which suggested the provision to them. If it be adopted, you will destroy the whole system of making deposits in savings banks and like institutions, which is of great advantage to the business community and to the depositors themselves. You will make it so expensive that the system will have to be discontinued, and then every man will deposit his money in his own safe. It is a matter of individual convenience and safety, and the question is whether we will deprive the poor people of this privilege, by imposing this tax? But there is still another objection to this provision of the Committee of Ways and Means. A great many of the poor people at work in the manufacturing establishments give the grocer and others orders upon their employers, in order to secure them for the advances during the month for the support of their families. This bill proposes a tax upon those orders. I am surprised that such a measure should be reported by the Committee of Ways and Means at this time. The gentleman from Illinois [Mr. ARNOLD] seems to be terribly exercised about these banking institutions. It seems to me that his apprehensions are without foundation. He proposes to discriminate against them. The Committee of Ways and Means have already taxed them heavily. They are taxed upon their dividends, and those who receive the dividends are taxed upon their incomes. You have already imposed upon banking institutions almost every disability that you can impose on them. You impose a great disability upon them by the legal tender note bill, which will drive a large portion of their circulation from the market. And now you undertake to deprive them of their deposits. It is unjust, and it will ruin their business.

Mr. STEVENS. I did not think that this two cent tax would be taken so much to heart by the gentleman from Rhode Island. Now, I do not see how it is going to affect the poor. It is the man who makes the deposit who draws the check. It is the man who has the money and not the poor man who will have to pay this small tax.

Mr. SHEFFIELD. The poor of New England are in the habit of depositing their earnings in savings banks where they cannot have more than \$500 at one time, and this provision taxes them upon their orders for small sums. Then it taxes the orders which they give upon their employers.

Mr. STEVENS. Those orders are not taxed under this bill. In those cases the workmen create debts, and give a lien upon their pay as security. It seems to me that this tax will be paid principally by those who have large amounts on deposit in the banks, and draw checks every day for hundreds and thousands of dollars. The great income from this source of taxation will be derived from the large capitalists of the country; and this two-cent tax will be hardly felt by the small institutions of the country. I do not think that it will lessen the amount of deposits in any of the banks one dollar. I do not suppose that the great capitalists of the country will keep their money about them or in their houses, in order to save this small two-cent tax. While it will yield a large amount of revenue to the country in this time of distress, it will not distress any interest or class in the country. It will be paid by those who can afford to pay it.

Mr. DIVEN. I move to insert, "except checks drawn on banks of deposit." Mr. Chairman, I merely want to say that unless this or some such amendment be adopted to this clause it will change the entire method of business men keeping their money and transacting their financial business. Every storekeeper now keeps his bank account, and pays out his checks for five, six, or ten dollars. Now, if they are charged a tax upon every one of their checks, they will run the risk of keeping their money in their safes instead of keeping it in the banks. My amendment will relieve those who keep small bank accounts.

Mr. ENGLISH. I submit to the committee that if this tax be reduced to one cent, the Government will receive more revenue than by letting it remain at two cents, and I therefore move to reduce it to one cent. It will have the result to induce the small storekeepers to keep their accounts in the banks. So high a tax would make them withdraw their deposits from the banks.

The CHAIRMAN. The amendment of the gentleman from Connecticut is not in order.

The question was taken on Mr. DIVEN'S amendment; and on a division, there were—ayes 41, noes 34.

Mr. DIVEN demanded tellers.

Tellers were ordered; and Messrs. NOELL and DIVEN were appointed.

Mr. STEVENS. We withdraw objection to the amendment to the amendment. Let it be adopted, and then we can vote the whole thing down.

Mr. HOOPER. I move to amend by inserting the word "bank" before the word "check;" so that it will read, "bank check, draft," &c. The object of my amendment is to call the attention of the committee

to the slight extent to which any individual will be inconvenienced by this tax of two cents on checks. Parties who draw checks are generally people in business. They have a check book, consisting of two or three quires, containing fifty pages, with four or five checks to each page, upon which book, sufficient to last for six months, the tax would be about ten dollars: I suppose a house doing a large business would pay a tax of about that amount in six months. I do not think that many houses engaged in business would be deterred from paying this, and I do not see how it is going to affect poor men.

Mr. DIVEN. I would like to ask the gentleman how it would affect the builder, for instance, who pays off his laborers every night by checks upon his bank?

Mr. HOOPER. It would not amount to anything that would be perceptible. In reference to checks upon savings banks, they will not be drawn more than once or twice a year. Checks are used generally by houses engaged in commerce and manufactures. They are not used by poor people. I hope the word "check" will not be stricken out, because I think a large amount would be received from this source, and without any inconvenience to anybody.

Mr. KELLOGG, of Illinois. I do not know exactly how these amendments stand; but I presume my remarks will be in opposition to them. I am in favor of the bill as it stands, if it goes against bank checks and everything else which relates to these banking operations.

Potential Revenue from 2¢ Check Tax Quantified

Mr. STEVENS. I desire to state one fact to the committee. I understand that statistics have been taken showing that twenty-eight millions of checks are drawn each year in the loyal States. Of course, very few of these are upon savings banks. A tax of two cents each upon that amount would yield \$560,000 revenue yearly. Now, I leave it to the committee whether they will strike out this provision.

The Banks Excoriated

Mr. KELLOGG, of Illinois. I suppose there is some kind of necessity for this practice which has grown up of depositing money every night in the hands of some one other than the man who owns this money. The only reason for that is that we have so poor a set of banks that no poor man feels able to run the risk of keeping their bills, for fear of their failing before the rising of the morning sun. For that reason he puts his money into his neighbor's hands, and thereby puts the responsibility upon him. Now, if we could persuade men to keep the money in their own pockets twenty-four hours, there would

be no kind of necessity for fostering and keeping alive this army of little leeches that are sucking the life blood, in small quantities, out of the laboring people of this country.

If there is, however, a necessity, in the business economy of the country, to have them, then I suppose we should tax the banking institutions, these broker shops, these huckstering banks, which induce their neighbors to deposit with them over night. It would not be a large tax, and I do not believe these institutions would be able to collect the tax out of those who make the deposits. The practice is to deposit with a broker or banker over night, and they induce the deposits thus made by making the depositors believe, upon some sort of pretext, that the money is more safe with them than in their own hands. What is the result? The result is that little men, without money, start a concern and induce their neighbors to deposit with them, and upon those deposits they traffic. It is the deposits of money which these concerns operate upon, and it is this which makes the deposit system a crying evil in the country. I will not by my vote encourage that kind of business. I would make these institutions pay, and they will be compelled to bear the tax in nine cases out of ten. They cannot charge that tax to the depositors, because the depositors could not be induced to put the money into the hands of these concerns unless it goes out to them again without charge. I would, in every possible way, aside from the question of revenue, discourage this kind of money traffic; and, on the other hand, I would fix the currency of the country upon such a basis as would make every man believe that the money is as safe in his own hands as it is and the coffers of the broker who lives beside him.

[Here the hammer fell.]

Mr. HOOPER. I withdraw my amendment to the amendment.

Mr. DIVEN. I move to amend the amendment by inserting, after the word "money," the words "exceeding fifty dollars;" so that to small sums this tax shall not apply.

The CHAIRMAN. The Chair would state that the amendment is not in order at this time. The original amendment is based upon the single word "check," and to that to all amendments must refer.

Mr. DIVEN. Then I move to amend the amendment by inserting after the word "check," the words "under fifty dollars."

The CHAIRMAN. That will be in order.

The Banks Defended

Mr. DIVEN. While I am in favor of the amendment, if these checks must be taxed I want

to avail myself of this opportunity, in response to the repeated allegations which have been brought against the business of banking as dishonest, disreputable, and against the banks as dangerous places for men to deposit money, to protest against applying those remarks to the banking business of honest States [laughter,] because the bankers of one State—I need not single out one State—have rendered that business disreputable. I protest against such terms being used against the banks of States where no money has been lost, where no billholder can lose. There has been no place where money has been so secure and safe as in the State of New York and the New England States, and I think I may add Pennsylvania, Ohio, Wisconsin, and I perhaps might include all the States except that one whose Representative is here availing himself of the opportunity to degrade the business of banking.

Mr. KELLOGG, of Illinois. What State does the gentleman allude to? [Laughter.]

Mr. DIVEN. In the State in which I live, the men who are engaged in the business of the banking are as honest, as loyal, and have come forward and as freely lent their money to the Government, as any class of men that I know of. The people of the State in which I live have no such a prejudice against these banks. They have no fear of leaving their money in the banks. They have no wild-cat banks among them; and when men here remonstrate against this pursuit and hurl their anathemas against bankers, they should confine them to their own bankers and not to the all the bankers of the United States.

Mr. KELLOGG, of Illinois. I did not hear what my friend said, but when the lawyers get to that pass but they advocate banks and banking I always suspect —

Mr. HORTON. I rise to a question of order. The gentleman is not speaking to the amendment.

The CHAIRMAN. The amendment is in regard to remitting the tax on all checks under fifty dollars.

Mr. KELLOGG, of Illinois. I was upon that point. It was in reference to the reduction of this tax that I was speaking, and I was about saying that when a lawyer gets to advocating banks and banking, I always suspect his want of loyalty to the profession, if not to the country. Some allusion was made to Illinois. Sir, we have had great burdens to bear there; we have lost an immense amount of money.

Mr. STEVENS. The gentleman is now clearly out of order, because the universal rule is *de minimis non curat lex*. [Great laughter.] [Ed. note: "the law does not concern itself with trifles"]

The CHAIRMAN. The gentleman must reduce his point of order to English. [Laughter.]

Mr. KELLOGG, of Illinois. It is too late in the day for the gentleman to use good English. [Renewed laughter.] I am not here to say very much in defense of Illinois. We certainly had a very hard burden to bear. We had to be checking all the time the influences brought to bear upon us. We are a new community, but have made considerable progress, and it seems as if all the sharp bankers in the country, and especially from New York, had put their wild-cat banks in operation in our country. If we can only keep New York banking operators out of the State, we shall get along first rate. If we can keep out the wild-cat money we shall have the good sound currency that has been created by this Congress, Treasury notes; and having such a currency, we will forever put a check, of more than a two cent stamp, upon the new-fangled bankers of New York, who, having reaped the harvest there, come to us to take all we have left.

The question was taken on Mr. Diven's amendment; and it was agreed to—ayes sixty, noes not counted.

Mr. MORRIS. I offer the following as an amendment to the amendment:

Provided, That hereafter the patience of the House shall not be taxed by more than one speech from the same member on the some subject.

The CHAIRMAN. The Chair doubts whether the amendment is in order.

Mr. EDWARDS. I move to strike out all after the word "check" that has been inserted by the committee, and to insert the words "payable to order."

The CHAIRMAN. The gentleman cannot move to strike out what has been inserted by a direct vote of the committee.

Mr. STEVENS. Will the Chair state how the section now stands?

The CHAIRMAN. The original motion is to strike out the word "check," and, pending that, amendments have been adopted to qualify it if it remains in the paragraph. The pending question now is on striking out all in relation to the subject.

Mr. MORRILL, of Vermont. As I understand it, as the paragraph now stands, it taxes all checks under fifty dollars, and none above.

Mr. DIVEN. That is not what I intended. What I intended was that checks under fifty dollars should be exempt from taxation.

The CHAIRMAN. That will be the effect of the amendment.

Mr. BINGHAM. I ask that the amendment, as it is recorded at the desk, may be read.

The amendment was read, as follows:

Check under fifty dollars, except checks drawn on bank deposits.

Mr. EDWARDS. I move to amend the amendment by striking out also the word "draft."

The CHAIRMAN. The Chair would state to the gentleman that the word "draft" is not included in the original amendment, and therefore his amendment is not in order.

Mr. EDWARDS. I move then to add the word "draft" to what is to be stricken out.

The CHAIRMAN. The Chair holds that that amendment is not in order.

Mr. EDWARDS. Is it not in order to move any amendment?

The CHAIRMAN. Only such amendments as are germane to the original proposition, which is to strike out the word "check," and which has been qualified by the committee by the adoption of two or three amendments.

Mr. EDWARDS. I move then to strike out the words "check, above fifty dollars."

The CHAIRMAN. There are no such words in the amendment.

Mr. BINGHAM. I would inquire if it would not be in order to move to strike out the entire amendment and substitute something for it?

Mr. EDWARDS. My motion is in order, I think.

The CHAIRMAN. That is not the opinion of the Chair.

Mr. BINGHAM. For the purpose of raising the question, I move to strike out what has been inserted by the committee, and to insert "money check."

The CHAIRMAN. The Chair would say that as the amendment has not yet been incorporated in the bill, the motion of the gentleman from Ohio is in order.

Mr. BINGHAM. Then I submit the amendment. I have heard no reason advanced by the gentleman from New York [Mr. DIVEN] or any one else who has spoken on this subject, why checks drawn upon banks or upon any one else for the payment of money for less than the sum of fifty dollars should bear a tax of two cents, while checks for \$2,000 or \$5,000 bear no tax at all. Now, with all deference to the Chair, I undertake to say that the amendment, as the Clerk first reported it was precisely this: that checks not exceeding fifty dollars shall be subject to a tax of two cents, and if it be inserted in that way, and the section adopted in that way, the effect will be that checks for sums exceeding fifty dollars will be subject to no tax at all. I ask that the Clerk read the amendment as at part of my remarks.

The Clerk read the paragraph, as amended, as follows:

Bill of exchange, (inland.)—Promissory note, check under fifty dollars, except checks drawn on bank deposits, draft, &c.

The CHAIRMAN. The gentleman from Ohio is certainly correct.

Mr. BINGHAM. If the committee are of the opinion that we ought to tax money checks at all, why not make the man who draws a check for \$2,000 pay a tax as well as the man who draws for less than fifty dollars? Why discriminate? Let us strike out these words and insert what I have offered.

Mr. EDWARDS. I do not intend to discuss upon this amendment the subject of Illinois banks. I wish to confine the few remarks which I propose to make to the question before the House, and to state what I believe would be the proper legislation in relation to this matter

Now, sir, I am against requiring a stamp tax for ordinary bank checks. I think that it would disarrange the business of the country very much. It would affect the small local banks throughout the country, whatever might be its effect on the city banks, and I think it would affect them in proportion, though not so materially as it would the country banks. If you impose this tax upon bank checks, the depositors throughout the country who never have large deposits individually, but whose deposits in the aggregate make a considerable amount, will stop drawing checks. Will any merchant in the country who has two or three hundred dollars deposited every week, and who, perhaps, draws it out at the end of the week after, deposit his money in a bank? He had better buy a safe than do it. It is certain that throughout the interior people think too much about their small change, and especially are too averse to stamp taxes, to be willing to incur this tax when they can evade it by keeping their money in their own possession until they desire to use it. In that case you diminish the business of the banks without bringing anything into the Treasury. I think that there should be an amendment to the word "check," in order to prevent the tax on drafts being evaded. If the clause be left as it is, checks will be drawn payable to order, and will be sent through the country as drafts; and no stamp duty will be paid on them. The checks that are merely drawn for accommodation in business and for withdrawing a man's money for his own use should not be taxed at all. I would have them escape taxation altogether.

A Futile Attempt to Limit Debate

Mr. STEVENS. In order to close debate on this paragraph, I move that the committee do now rise.

The motion was agreed to.

So the committee rose; and the Speaker having resumed the chair, Mr. COLFAX reported that the

Committee of the Whole on the state of the Union had, according to order, had under consideration the state of the Union generally, and particularly the bill of the House (No. 312) to provide internal revenue to support the Government and pay interest on the public debt, and had come to no resolution thereon.

Mr. STEVENS. I move that all debate in Committee of the Whole on the state of the Union on the pending paragraph of the tax bill close in one minute after the committee shall resume the consideration of the same.

The motion was agreed to.

So the rules were suspended; and the House accordingly resolved itself into the Committee of the Whole on the state of the Union, (Mr. COLFAX in the chair,) and resumed, as a special order, the consideration of the bill (H.R. No. 312) to provide internal revenue to support the Government and pay interest on the public debt.

The question being on Mr. Bingham's amendment, the amendment was rejected.

Mr. SHEFFIELD. For the purpose of untying the knot, I move to amend by striking out the whole paragraph.

The CHAIRMAN. That motion has to be reserved until the question be taken on the gentleman's own motion to amend the paragraph.

The question being on Mr. Sheffield's amendment, as amended, to strike out the words "check under fifty dollars, except checks drawn on banks of deposit,"

Mr. HORTON demanded tellers.

Tellers were ordered; and Messrs. SHEFFIELD and GOOCH were appointed.

The committee divided; and the tellers reported—ayes 53, noes 45.

So the amendment was adopted.

Mr. WOODRUFF. I move to amend the paragraph by inserting after the word "demand," the words "except drafts or orders under fifty dollars;" so that it will read:

Bill of exchange, (inland.)—Promissory note, draft, or order for the payment of any sum of money drawn upon any bank, trust company or any person or persons, companies or corporations, at sight or on demand, except drafts or orders under fifty dollars, two cents.

The amendment was adopted.

The question recurred on Mr. Sheffield's amendment, to strike out the whole paragraph; and it rejected; there being, on a division—ayes 36, noes 54.

Mr. WALTON, of Maine. I now move to amend the paragraph by inserting, after the word "note," the word "check."

The CHAIRMAN. The amendment is not in order. The word “check” has already been struck out by the committee, and it is not in order to move to restore it.

Mr. WALTON, of Maine. It was stricken out because it was found in bad company, on account of an amendment.

The CHAIRMAN. The gentleman’s remarks are not in order, debate being closed.

Mr. WALTON, of Maine. I ask unanimous consent to make an inquiry.

The CHAIRMAN. The Chair will state again what it has stated several times already, that, according to the authority of Barclay’s Digest, even unanimous consent cannot authorize remarks to be made in committee, when the House has ordered the debate to be closed.

Mr. WALTON, of Maine. If it be in order I move to insert, after the word “note,” the word “bank check.”

The CHAIRMAN. That amendment is in order.

Mr. WALTON, of Maine. Is it in order say anything about it?

The CHAIRMAN. It is not. The question being on the amendment offered by Mr. Walton, of Maine,

The Chairman ordered tellers; and Messrs. WALTON of Maine, and COBB: were appointed.

The committee divided; and the tellers reported—Ayes 53, noes 40.

So the amendment was adopted.

Mr. WOODRUFF. The words “bank checks” having been added, and the committee having decided to exempt drafts or orders under fifty dollars, it is necessary to include checks also. I therefore move to amend by inserting, before the word “drafts,” the words “bank checks,” striking out the word “or,” and inserting in lieu thereof the word “and;” so that it will read, “except bank checks, drafts, and orders under fifty dollars.”

The amendment was adopted.

Mr. VAN VALKENBURGH. I move to amend by inserting, before the words “bank checks,” the words “promissory notes;” so that it will read, “except promissory notes, bank checks, drafts, and orders under fifty dollars.”

The amendment was rejected.

Mr. BLAKE. I move to amend by inserting after the word “demand,” the words “payable at any place without the State where drawn.”

Mr. BINGHAM. I am opposed to that amendment.

The CHAIRMAN. The gentleman cannot debate it.

The amendment was rejected.

9	BILL OF EXCHANGE, (inland.)—Promissory note, draft, or order, for the	
10	payment in any other manner than at sight, or on demand, of any	
11	sum of money not exceeding five hundred dollars.....	5
12	Exceeding five hundred, and not exceeding two thousand five hundred	
13	dollars	10
14	Exceeding two thousand five hundred dollars.....	25

Mr. CUTLER. I move, to amend the next paragraph by inserting, after the word “order,” in the ninth line, the words “over fifty dollars or;” so that it will read:

Bill of exchange, (inland.)—promissory note, draft, or order over fifty dollars, or for the payment in any other manner than at sight, or on demand, of any sum of money not exceeding \$500, five cents.

The amendment was rejected.

Still “Almost Were”: Inland Exchange 25¢

Still “Almost Weren’t”: Inland Exchange 15¢, 20¢, 30¢, 40¢, 60¢, \$1, \$1.50, \$2.50, \$3.50

The first round of revisions of the Inland Exchange rates left the original schedule unchanged, and if unaltered would have drastically reduced the revenue eventually raised. This promissory note for \$25,000, made November 12, 1862, and stamped on reverse with \$9.50 in matching Inland Exchange stamps, would have been taxed at only 25¢ by the House version of Schedule B.



15	BILL OF EXCHANGE, (foreign,) or letter of credit drawn in, but payable	
16	out of, the United States, if drawn singly; or if drawn in a set of	
17	[three or more] <i>more than one</i> , according to the custom of merchants	
18	and bankers for every bill of each set, <i>or drawn in any foreign</i>	
19	<i>country, but payable in the United States</i> ; where the sum made	
20	payable shall not exceed five hundred dollars, or the equivalent	
21	thereof in any foreign currency in which such bills may be expressed,	
22	according to the standard of value fixed by the United States....	\$0 05
23	Exceeding five hundred dollars, and not exceeding two thousand five	
24	hundred dollars	10
25	Exceeding two thousand five hundred dollars	25

Revised statement of the tax, with deleted words in brackets and added words in italics

Mr. HORTON. I move to amend in the seventeenth line by striking out the words "three or," and inserting in lieu thereof the words "than one;" so that it will read, "more than one."

The amendment was adopted.

Mr. HORTON. I move to amend in the eighteenth line by inserting, after the word "set," the words "or drawn in any foreign country, but payable in the United States."

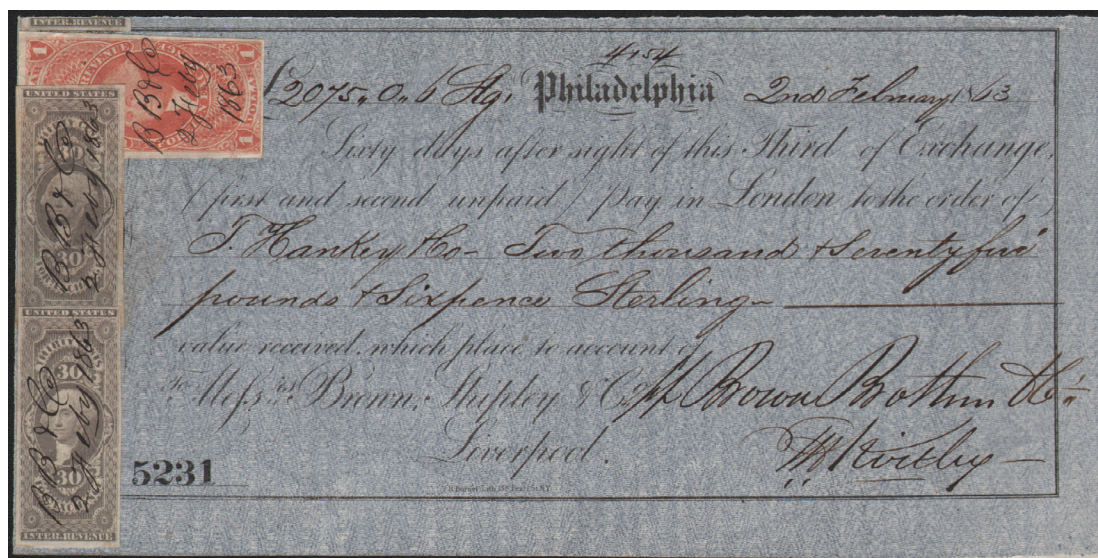
The amendment was adopted.

The paragraph, as amended by the two last amendments, reads:

Bills of exchange, (foreign) or letter of credit drawn in but payable out of the United States, if drawn singly; or if drawn in a set of more than one, according to the custom of merchants and bankers, for every bill of each set; or drawn in any foreign country but payable in the United States where the sum made payable shall not exceed \$500, or the equivalent thereof in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, five cents.

Still "Almost Were": Foreign Exchange 25¢

Still "Almost Weren't": Foreign Exchange 3¢, 20¢, 30¢, 50¢, 70¢, \$1, \$1.30, \$1.60, \$1.90



As with Inland Exchange, the House revisions of the Foreign Exchange rates left the original schedule unchanged. This bill for £2075.0.6 (about \$10,057), made February 2, 1863, and stamped with \$1.60 in matching Foreign Exchange imperforates, would have been taxed at only 25¢ by the House version of Schedule B.

33	EXPRESS.—[Any bale, bundle, box, or package of any description, carried	
34	by any express company, or carrier, or person, acting as such, if the	
35	freight or charge upon the same shall not exceed fifty cents	3
36	If exceeding fifty cents, and not exceeding one dollar	5
37	Exceeding one dollar	10]
38	For every receipt issued by any express company, or carrier, or person	
39	whose occupation it is to act as such, for any single box, bale,	
40	package, or bundle	2
41	For any number of packages more than one	5

Mr. HORTON. I move to amend the paragraph as to express companies by striking out the following:

Any bale, bundle, box, or package of any description, carried by any express company or carrier, or person acting as such, if the freight or charge upon the same shall not exceed fifty cents, three cents; if exceeding fifty cents and not exceeding one dollar, five cents; exceeding one dollar, ten cents.

And inserting in lieu thereof the following:

For any receipt issued by an express company or carrier or person whose occupation is to act as such; for every single box, bale, package, or bundle, two cents; for any number of packages more than one, five cents.

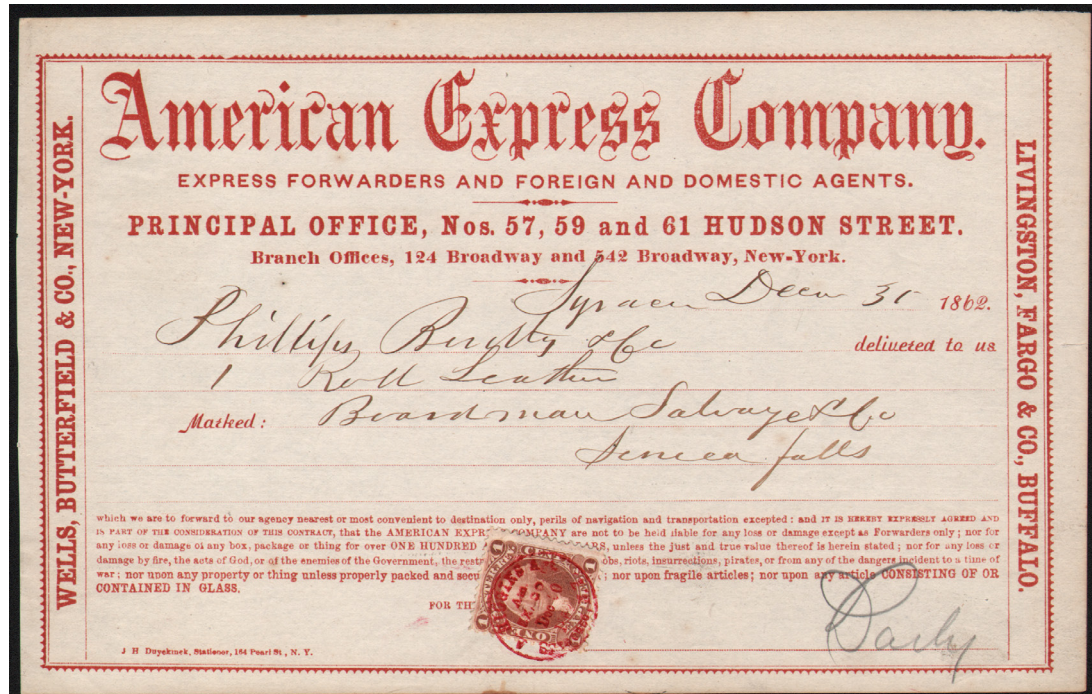
The amendment was adopted.

~~"Almost Were": Express 3¢, 10¢~~

~~"Almost Weren't": Express 2¢~~

Still "Almost Weren't": Express 1¢

December 1862
express receipt
stamped with
matching 1¢
Express. The House
revision of Schedule
B eliminated the
original Express 3¢
and 10¢ rates, and
created 2¢ and 5¢
rates, but did not
include a 1¢ rate.
The cancel here
is "A. HIGGINS
Agt./Am. EX. CO./
Syracuse, N.Y." in a
striking blood red.



48	CERTIFICATE of profits, or any certificate or memorandum showing an	
49	interest in the property or accumulations of any incorporated company,	
50	if for a sum not less than ten dollars and not exceeding fifty dollars.	10
51	For a sum exceeding fifty dollars.....	25

The following paragraph being under consideration—

Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, twenty five cents,

Mr. HORTON moved to amend by striking out the words "twenty five cents," and inserting in lieu thereof as follows:

If for a sum not less than ten dollars and not exceeding fifty dollars, ten cents; for a sum exceeding fifty dollars, twenty five cents.

The amendment was agreed to.

60	CHARTER PARTY.—Contract or agreement for the charter of any ship or
61	vessel, or steamer, or any letter, memorandum, or other writing be-
62	tween the captain, master, or owner, or person acting as agent of
63	any ship or vessel, or steamer, and any other person or persons for
64	or relating to the [freight or conveyance of any goods or merchan-
65	dise on board] charter of such ship or vessel, or steamer, if the

66	registered tonnage of such ship or vessel, or steamer, does not exceed	
67	three hundred tons.....	3 00

[The following discussion of the Charter Party tax followed that on the Conveyance tax.]

Mr. RICE, of Massachusetts. I move to amend, in the fifty-seventh [sixty-fourth] line, by striking out the words "[freight or] conveyance of any goods or merchandise on board," and inserting in place thereof the word "charter." The paragraph, as amended; would then read:

Charter party.— Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the ~~[freight or]~~ charter of such ship or vessel, or steamer, if the registered tonnage of such ship

or vessel, or steamer, does not exceed three hundred tons, three dollars.

The CHAIRMAN. The committee have passed that paragraph. If there be no objection, however, the gentleman will be permitted to offer his amendment. There was no objection.

Mr. RICE, of Massachusetts. It is very often that there is no agreement for the conveyance of merchandise on board a vessel, except the bill of lading, and I think the wording of the paragraph would require the payment of three dollars for every bill of lading. I therefore offer this amendment for the purpose of accomplishing what was obviously the intention in framing the clause of the bill.

The amendment was agreed to.

74	CONVEYANCE.—Deed, instrument, or writing, whereby any lands, tene-	
75	ments, or other [things] <i>realty</i> sold shall be granted, [leased,]	
76	assigned, transferred, or otherwise conveyed to, or vested in, the	
77	purchaser or purchasers, or any other person or persons by his, her,	
78	or their direction, <i>when the consideration or value exceeds one</i>	
79	<i>hundred dollars and does not exceed five hundred dollars.....</i>	50
80	<i>When the consideration exceeds five hundred dollars.....</i>	1 00

The following paragraph being under consideration—

Conveyance, deed, instrument, or writing, whereby any lands tenements, or other things sold shall be granted, leased, assigned, transferred, or otherwise conveyed to, or vested in the purchaser or purchasers or any other person or persons, by his, her or their direction, one dollar,

Mr. HORTON moved to amend by striking out "one dollar," and inserting in lieu thereof as follows:

When the consideration does not exceed \$500, fifty cents. When the consideration exceeds \$500, one dollar.

Mr. DIVEN. I wish to inquire of the Committee of Ways and Means whether by the words "or other things," in this paragraph, they intend to include every bill of sale by which any article or property whatever is transferred? It seems to me that the paragraph as it reads would scarcely bear any other construction. I move to strike out the words "or other things."

The CHAIRMAN. The Chair will suggest that the amendment proposed by the gentleman from New York is hardly germane to the pending amendment offered by the gentleman from Ohio. It will be in order as an original amendment when the amendment of the gentleman from Ohio shall have been disposed of.

Mr. MENZIES. I desire to propose amendment to amendment. I propose to insert after the word "consideration" the words "exceeds \$100 and" so that it will read, "where the consideration exceeds \$100 but does not exceed \$500, fifty cents." The effect of my amendment will be that there will be no tax where the consideration is \$100 or less, but that between one hundred and \$500 it will be fifty cents. I do not think there ought to be this tax upon conveyancers where the same conveyed his of so little value. It very often occurs that these conveyances do not represent the consideration of more than ten, fifteen, or twenty dollars, and on such conveyances I think this tax of 50¢ ought not to be required. I hope the amendment will be adopted

The amendment was agreed to.

Mr. HORTON. I move to amend the amendment, as amended, by striking out the word "consideration," and inserting the word "value" so that it will read, "where the value does not exceed," &c

The amendment to the amendment was agreed to.

The amendment, as amended, was adopted.

The CHAIRMAN. The Chair will suggest to the gentleman from New York that his amendment will now be in order.

Mr. DIVEN. No, sir. I am satisfied with the clause as it is.

Mr. HORTON. I move still further to amend the paragraph by striking out the word "leased," and inserting in place the word "granted." We have provided for the other in another place.
The amendment was agreed to.

Mr. HORTON. I move again to amend the same paragraph by striking out the word, "thing," and inserting the word "realty."
The amendment was agreed to.

~~"Almost Weren't": Conveyance 50¢~~
Still "Almost Weren't": Conveyance \$2, \$5, \$10, \$20

The original Conveyance tax was a blanket \$1, which if not amended would have hugely reduced revenue from this source. The House revisions actually decreased potential revenue slightly, adding a 50¢ rate for amounts exceeding \$100 but not exceeding \$500. By either version, this April 1863 deed for \$76,666.66, taxed at \$140 with Conveyance \$20, \$10 and \$5 imperforates, would have been taxed at just \$1!



- 81 DESPATCH, TELEGRAPHIC.—Any despatch or message sent by telegraph :
82 *Provided, That all messages and despatches sent or forwarded, on*
83 *the business or for the use of telegraph, [companies] express, or*
84 *railroad companies, such as may be sent and received free of charge,*
85 *and such as may be for the use of any fire or police department of*
86 *any city or town, shall be exempt from duty.....*

3

The following paragraph of the bill being under consideration—

Dispatch, (telegraphic.)—Any dispatch or message sent by telegraph: Provided, That all messages and dispatches sent or forwarded, on the business or for the use of telegraph companies or railroad companies, such as may be sent and received free of charge, and such as maybe for the use of any fire or police department of

any city or town shall be exempt from duty, three dollars [cents],

Mr. HORTON moved to amend by striking out the word “companies,” and inserting the word “express;” so as to make it read, “telegraph, express, or railroad companies.”

The amendment was agreed to.

Still “Almost Weren’t”: Telegraph 1¢

87	ENTRY of any goods, wares, or merchandise at any custom-house, either	
88	for consumption or warehousing, <i>not exceeding one hundred dollars</i>	
89	<i>in value</i>	25
90	<i>Exceeding one hundred dollars and not exceeding five hundred dollars in</i>	
91	<i>value</i>	50
92	<i>Exceeding five hundred dollars in value</i>	1 00
93	ENTRY for the withdrawal of any goods or merchandise from bonded ware-	
94	house	50

The following paragraph of the bill being under consideration—

Entry of any goods, wares, or merchandise at any custom house, either for consumption or warehousing, one dollar,

Mr. HORTON moved to amend by striking out “one dollar” and inserting in place thereof as follows:

Not exceeding \$100 in value, twenty-five cents; exceeding \$100, and not exceeding \$500 in value, fifty cents; exceeding \$500 in value, one dollar.

The amendment was agreed to.

~~“Almost Weren’t”: Entry of Goods 25¢~~

95	INSURANCE, (LIFE.)—Policy of insurance, or other instrument by whatever	
96	name the same shall be called, whereby any insurance shall be made	
97	upon any life or lives—	
98	[Where the sum insured shall not exceed the sum of twenty-five hundred	
99	dollars	50
100	Exceeding the sum of twenty-five hundred dollars, and not exceeding ten	
101	thousand dollars	1 00
102	Exceeding the sum of ten thousand dollars.....	2 50]
103	<i>When the amount insured shall not exceed one thousand dollars</i>	25
104	<i>Exceeding one thousand and not exceeding five thousand dollars</i>	50
105	<i>Exceeding five thousand dollars</i>	1 00

The following paragraphs of the bill being under consideration—

Insurance, (life.)— Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—

Where the sum insured shall not exceed the sum of \$2,500, fifty cents.

Exceeding the sum of \$2500, and not exceeding \$10,000, one dollar.

Mr. HORTON moved to amend by striking out all after the word “lives,” at the end of the first paragraph, and inserting in place thereof as follows:

When the amount insured shall not exceed \$1,000, twenty-five cents; exceeding \$1,000, and not exceeding \$5,000, fifty cents; exceeding \$5,000, one dollar.

The amendment was agreed to.

~~“Almost Were”: Life Insurance \$2.50~~

~~“Almost Weren’t”: Life Insurance 25¢~~

Equitable

LIFE ASSURANCE SOCIETY

OF THE UNITED STATES,

92 BROADWAY, NEW YORK

William C. Alexander, President, Henry B. Hyde, Vice-President, George W. Phillips, Secretary, James M. Alexander, Secretary,
Edward W. Lambert, W. L. Thompson, William Walker, Consulting Physician, Henry Jay, Attorney, Samuel Lind, Counsel

In Consideration of the Representation made to them in the Application for this Policy,
or in any statements respecting the person or family of the person whose life is hereby assured, submitted by such person to this Society, and of the sum of

Twenty eight dollars and fifty cents, to them duly paid by

James H. Cills

and of the semi-annual premium of Twenty eight dollars and fifty cents, to be paid on or before the Twenty fifth day of August and February in every year during the continuance of this Policy:

Do Assure the Life of the said James H. Cills of San Francisco in the County of San Francisco State of California in the amount of Five Thousand dollars.
(~~with~~ participation in profits,) for the term of his natural life.

And the said Society do hereby **Promise and Agree** to pay the amount of the said Assurance at their office in the City of New-York, to the said James H. Cills his executors, administrators, or assigns, in sixty days after due notice and satisfactory proof of the death, during the continuance of this Policy, of the said person whose life is hereby assured as above, the balance of the year's premium, if any, being first deducted therefrom.

And the said Society do hereby further **Promise and Agree** that if, after premiums upon this Policy for not less than three complete years of assurance have been duly received by this Society, this Policy should cease in consequence of default in payment of a subsequent premium, this Society will, on due surrender of this Policy, and of the profits thereon, issue, in lieu thereof, provided such surrender be made within three months of the date of such default, a new paid-up Policy for an equitable amount, which, in case the age of the person whose life is hereby assured, is now under forty-five years, and shall be at date of such surrender under sixty-five years, shall not be less than the sum of the ordinary premiums actually received upon this Policy.

This Policy is issued, and accepted by the **Assured** upon the express conditions and agreements contained upon the back hereof, which are to be used and referred to in order to explain the rights and obligations of the parties hereto in all cases not herein otherwise specially provided for.

In Witness Whereof, the said **The Equitable Life Assurance Society of the United States**, have, by their President and Secretary, signed and delivered this contract, this Twenty third day of March one thousand eight hundred and sixty nine

EXAMINED BY

Agents of the Society are not authorized to make, alter, or discharge Contracts, or waive Forfeitures.

Aldrich, Yerkes & Cary Picklers and Preservers of Philadelphia

By Michael J. Morrissey



Figure 1. "A Y & C/Oct. 17, '66." precancels on 1¢ Proprietary and 2¢ blue Proprietary

The stamps illustrated herewith had me stumped for many years. **Figure 1** depicts at left a 1¢ red Proprietary stamp, Scott No. R3c, precancelled in Roman type "A Y & C/Oct. 17, '66." in two lines of black ink reading down. The cancel shown at right is similar, but reads up in a vivid red ink on a 2¢ blue Proprietary, Scott No. R13c. It should also be noted that on the left stamp the "C" in the first line appears to be from a slightly smaller font than the "A" and the "Y." The first lines of both cancels are without punctuation. I have carefully studied printed proprietary cancels for almost 50 years, and these two are the only examples of this cancel I have ever seen; I therefore consider them to be of the highest order of rarity.

The canned food tax took effect on October 1, 1866, and for this reason I believed that the initials most likely, but not necessarily, represented those of a canned goods firm. The only question was which one. As is often the case, by pure chance a clue caught my eye while I was doing internet research on a totally unrelated matter. While perusing *McElroy's Philadelphia City Directory* for 1865 I noted an entry that read: "Aldrich & Yerkes, ... fruit canning, etc., 18, 20, 22 Letitia." The combination of the A and the Y struck me as a possible lead to finally identifying the lovely and mysterious "A Y & C" precancels. Two of the three initials were there, they were in the correct order and the firm was doing business just a year prior to the year-date in the cancels, and, most importantly, they were engaged in the canned goods trade. This was indeed promising!

The next order of business was to attempt to find out whether in 1866 the firm ever went by the name Aldrich, Yerkes & C---, with some other surname accounting for the last initial. While the "C" could

stand for Company, this was almost always abbreviated "Co." rather than merely "C." The "C" most likely represented a partner's last name. In checking some websites featuring historical newspapers and the 1867 *Philadelphia City Directory*, the firm name Aldrich, Yerkes & Cary was found to have been the name used during the years

1866 and 1867. It seems that the troubling "A Y & C" precancel riddle had finally been solved.

That being the case, what do we know of the firm? Aldrich was Isaiah Aldrich, who had been in the canning business for some time prior to 1863, apparently with his son, George W. Aldrich. The firm of Aldrich & Son dissolved, whereupon Isaiah Aldrich assumed control of the business and partnered with one Jones Yerkes under the name Aldrich & Yerkes, as evidenced by the announcement shown in **Figure 2**, which appeared in the *Philadelphia Press* on January 1, 1863. Prior

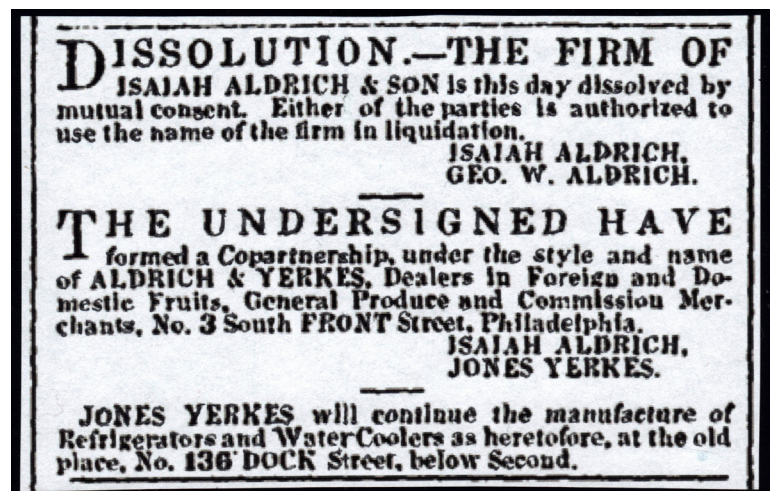


Figure 2. January 1863 newspaper ad announcing dissolution of firm Isaiah Yerkes & Son, and formation of Aldrich & Yerkes

to the Aldrich-Yerkes partnership, Yerkes was apparently engaged in the manufacture and sale of water coolers. He retained that business while at the same time engaging in the new pickling and preserving business with Mr. Aldrich.



Figure 3. August 1863 want ad of Aldrich & Yerkes soliciting "a man who thoroughly understands the pickling business"

Having formed the partnership, Aldrich & Yerkes advertised for a factory manager. A copy of their ad that appeared August 24, 1863, issue of the *New York Herald* is shown here in Figure 3. Sometime in 1866 the firm took in a third partner, a William H. Cary, and continued operations under the name Aldrich, Yerkes & Cary, thus accounting for the peculiar set of initials printed on the stamps shown in Figure 1. This partnership apparently enjoyed at least a modicum of success, but seems to have broken up rather quickly, probably in late 1867 or early 1868. In fact Aldrich, in his name alone, was seeking a new partner to assist in re-capitalizing the business. This fact is proven by the solicitation

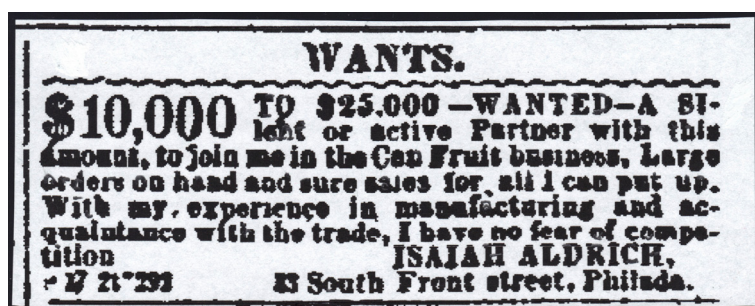


Figure 4. April 1868 advertisement of Isaiah Aldrich soliciting a partner in the canned fruit business. "I have no fear of competition"!

which appeared in the *Philadelphia Public Ledger* newspaper on April 17, 1868, and illustrated in Figure 4. Whether he ever had any investors take the bait is unknown, but it is clear from the advertisement which Aldrich ran on August 6, 1868, in the same paper and shown in Figure 5, that he was still in the business, in search employees for his factory, which was then located at 233 N. Water Street in the city.

Whatever happened to Isaiah Aldrich, Jones Yerkes and William H. Cary? Perhaps we can get

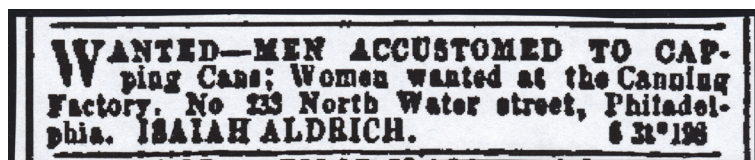


Figure 5. August 1868 advertisement of Isaiah Aldrich soliciting experienced can cappers (male) and canners (female) for his canned fruit business

some intimation by looking at the Bankruptcy Court Calendar that appeared in the *Legal Gazette* (Philadelphia) on August 20, 1869, and shown here as Figure 6. There they all are, awaiting their bankruptcy discharge hearings which were each scheduled for August 25, 1869. The footprint left by this doomed three-way canning partnership was so light that it was all but non-existent. Is it therefore any wonder that so few philatelic traces of its existence remain with us today?

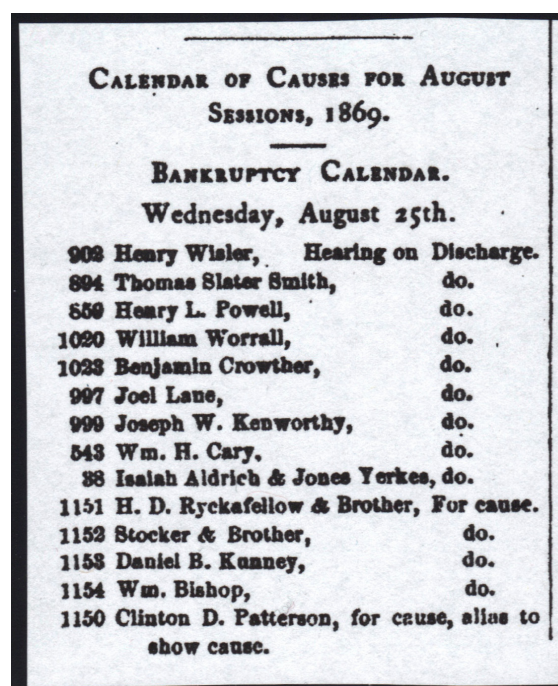


Figure 6. August 1869 Philadelphia Bankruptcy Court Calendar listing William Cary, Isaiah Aldrich & Jonas Yerkes

(Collectors wishing to communicate with the author about this or any other proprietary stamp or cancel matters may contact him by email at <mmorrissey@columbus.rr.com>.)

References

- McElroy's Philadelphia City Directory for 1865*, 28th ed. A. McElroy, Philadelphia 1865.
- McElroy's Philadelphia City Directory for 1867*, 30th ed. A. McElroy, Philadelphia 1867.
- Legal Gazette* (Philadelphia, Pa., newspaper) Vol.1, No.8, Friday, August 20, 1869, p. 1.
- New York Herald* (N.Y., N.Y. newspaper), Vol. XXVIII, No. 234, Monday, August 24, 1863, p. 6.
- Philadelphia Public Ledger* (newspaper), Vol. LXV, No. 20, Friday, April 17, 1868, p.3.
- Vol. LXV, No. 115 August 6, 1868, p. 3.
- Press* (Philadelphia, Pa., newspaper), Thursday, January 1, 1863, p. 3.

Seeing Only the Cancel

By Robert V. Mustacich

Introduction

Revenue collector's true confession: sometimes I'm more interested in the cancel than in the stamp. Have you ever felt this way? Have you ever wished you could view a cancel without the stamp? I found myself wishing I had a magic bleach solution which would fade out the design of the stamp and leave the cancel undisturbed. After a long search, I've discovered that such a "bleach" does exist, although in digital form, made possible by computer imaging. The best part is that you can use it too! The process of "image extraction" involves only three steps, and is so simple that almost anyone will be successful with it.

Examples

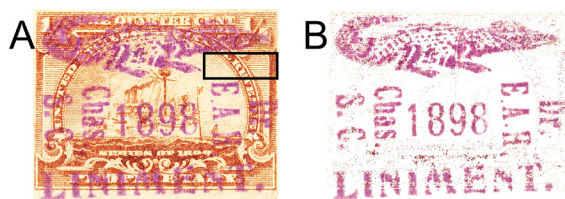


Figure 1. A. 1898 Proprietary ¼¢ with fancy cancel. B. The cancel isolated by the method described herein. The rectangular box in A contains the range of reference colors used to extract the cancel.

Figure 1A shows an 1898 Proprietary ¼¢ stamp used on the proprietary product "Alligator Liniment," with a violet fancy cancel. **Figure 1B** shows the same stamp after the image extraction process, so only the cancel remains.

Figure 2 shows the extraction of a fancy cancel, handstamped in black and violet inks, on

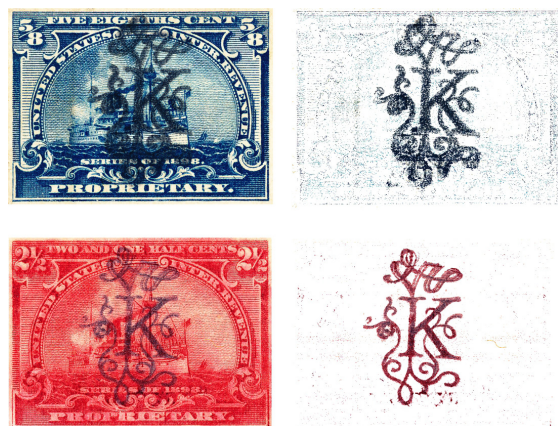


Figure 2. Extraction of an embellished letter "K" cancel stamped with different inks, from two different colors of stamps.

Proprietary stamps of two different colors. The design appears to be the same for both, but the two cancels vary in the amount of ink and precision with which the cancel was applied. The cancel on the ⅝¢ stamp is heavier and appears smeared in its lower portion. In contrast, the cancel on the 2½¢ stamp is sharper, but shows some doubling near the top. This may be the result of less inking and double contact of the uppermost part of the cancel.

This method of extracting cancels can be used to help with the legibility of certain cancels. **Figure 3** shows a cancel that appears to be a hand-stamped design in a fancy script. Extraction of the cancel provides an easier-to-read view of the name "Griffith" in the script. The cancel appears to read "E Griffith" with perhaps some additional

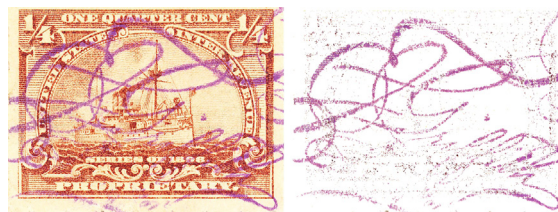


Figure 3. Extraction of a fancy handstamp cancel in a manuscript style that is difficult to read over the background of the stamp design.

information faintly below the name. The left edge of the design is repeated in the upper right edge of the stamp, revealing that this is indeed a stamped design. Once extracted, it is not difficult to examine the original stamp with a magnifier and find the details of the name "Griffith," but it was not correctly read until extracting it. I have not found this method useful, however, for very faint cancels.¹

How It Works

An area of the stamp is selected which contains the colors you wish to erase, but does not contain any of the cancel. Notice the small black box in

1. For very faint cancels, there is not enough difference between the stamp color and the cancel color for this method to separate them. This appears to be a consequence of image noise (color and/or luminosity, for example), and consequently too much of the content of the faint cancel is present elsewhere on the stamp as image noise. Pre-processing images to reduce color noise increased extraction of faint cancels, but with a significant loss of resolution. Rather than removing any colors and possibly losing some of the content of the faint cancel, it may be better to use "filters" that retain different color components. I recommend retroReveal software for exploring this possibility since it provides a number of such methods that can potentially enhance the view of faint cancels (University of Utah, 2016).

Figure 4. Results of different placements of the color reference area for cancel extraction. The corner placement in the upper example contains more dark colors which lighten the extracted cancel. The use of lighter colors in the lower example strengthens the extracted cancel, but with less removal of the darkest colors of the stamp design.

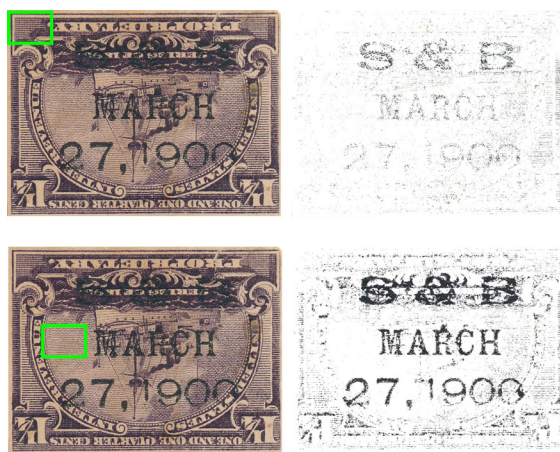


Figure 1A—this is the “reference color area,” containing the colors to be removed. These colors are deleted from the stamp image, leaving only the cancel. The image extraction software is on my website, www.battleship-revenues.com. Select “Cancel Extractor” on the top menu bar. The process is very simple:

1. First make a color scan of a stamp you wish to examine. I recommend 300 dpi or greater resolution in JPEG (JPG) or PNG format.
2. Use the “Browse” button to find the image file and open it.
3. Select a reference color area by moving the mouse while pressing the mouse button. You will see a rectangle highlighted on the image.
4. Click the “Use Selected Area” button.
5. Click the “Save” button.

Figure 5. Five-step sequence of color removal to extract a weak cancel from a multicolored background. An enlargement of the extracted cancel is shown at left. The sequence is described in the text.

The selected area has “handles” on it so that it can be resized using the mouse. Also, the selected area can be moved in its entirety by using the mouse button anywhere within the rectangle and “dragging” the area around the image until the button is released. By clicking on the “Use Selected Area” button, the extracted cancel appears to the right of the image. Changes to the selected reference area can be made with the mouse as just described, and the extracted cancel is updated by re-clicking the “Use Selected Area” button. The

“Save” button is used at any time to save an image of the extracted cancel.

It is easy to manipulate the size and location of the reference area to advantage in extracting a cancel. **Figure 4** demonstrates the enhancement of a cancel extraction by moving the reference color area. The upper extraction uses a reference area in the upper left (the green rectangle) which contains dark ink colors. The transparent black ink is stamped over these colors and the extracted result loses some of dark colors using this reference area. The lower example is the same size reference area dragged down to a region of the stamp with lighter inking. In this case the cancel is very bold, although the design of the stamp weakly remains as a trade-off. Similarly, the size of the reference area can be changed to achieve the same effect.

This process also can easily perform a sequence of different color removals. After saving a result and then opening this saved file, additional color selections can be removed from the image. This can be an advantageous way to proceed with weaker cancels, in that limited ranges of color can be chosen to minimize the loss of the cancel. Then, it is often easier to test further color elimination with the smaller number of remaining colors and quickly find which choices maximize the remaining cancel. **Figure 5** shows the extraction of a weaker cancel spanning different colors on a document using a sequence of several color selections.² The following sequence of samples was used for color removal: a small area of lighter blue from the hair in the portrait in the 2¢ Bank Check; an area of darker blue that remained; a small area of lighter green from the hair on the portrait in the 3¢ Foreign Exchange stamp; a small area of residual darker green; and a sample of the red printing and paper color of the check. When working from the directory with the saved files (for some web browsers this is the “Downloads” folder), only a single click is required after saving the file to “Browse” to it for the next round of color removal. An enlargement of the resulting cancel for the Pennsylvania Mining Co. of Michigan is shown to the left of the document.

Nuts and Bolts

Finding a method for isolating the cancel resisted my efforts for a long time. My failed experiments

2. This document is a company draft payable to the Clerk and signed on the reverse without endorsement, turning it into a \$30 bearer note, equivalent to a “\$30 bill” (Michael Mahler, private communication).



with cancel extraction led to other image analysis studies such as perforation (Mustacich, 2014, 2015, 2016a), and then the detailed comparison of digital images (Mustacich, 2016b). This comparison of digital images was indeed a direct attack on the problem of extracting the cancel, but it is complex, requires much computation, and relies on carefully collected reference images. Its real value turned out to be measuring small differences in printing plates and die transfers, rather than a simple way to extract cancels. However, I recently realized that the stumbling block was the great complexity of standard digital images, which include too many colors for a simple extraction process. I found a solution that was far simpler than I had ever imagined: reduce the number of colors.

Displays of digital images consist of an array of colored dots, called pixels. One of the most common pixel formats is “RGB color” with one byte of color value for each of the color channels (Red, Green, and Blue). A byte consists of 8 bits of digital information (the minimal ones and zeros used by digital computers), so this format is most often called 24-bit RGB color. Each 8-bit color channel has 256 (2^8) possible intensity values, and the total number of color possibilities with three color channels is $256 \times 256 \times 256$, a number exceeding 16 million colors! No wonder 24-bit RGB images look so good. But imagine that we are trying to analyze the color in a region of a stamp image that measures 50x50 pixels. This is a total of only 2500 pixels, and perhaps half of them are just the unprinted paper color between tiny spots or lines of printing. This amounts to a very limited sample of the colors out of the 16 million-plus 24-bit RGB color possibilities. While the pixels for inked areas of a single-colored stamp will mostly share a common hue, they will vary significantly in their specific RGB values. If we choose another similar area of the same stamp, we will likely find a different assortment of RGB values for the same general hue. For this reason, it’s difficult to exactly match up the RGB values present in one sample area with those of another sample area. By resorting to a more sophisticated analysis of hue, the range of RGB values is “generalized” in a sense, and a range of hue can be similarly used to isolate a cancel (Cibulkis, 2016).

As I stated above, reducing the number of colors used in representing an image provides a direct and simple way to determine a range of colors for removal without resorting to further analysis. For example, 12-bit RGB color would involve 16 (2^4) possible intensity values for each color channel and result in a total of $16 \times 16 \times 16 = 4096$ possible different colors. Compared to more than 16 million colors with 24-bit RGB color, this means that each of the possible color values in the 12-bit representation itself contains 4096 different 24-bit RGB colors. By simply counting up the 24-bit RGB colors from an area of the stamp image (without the cancel) that belong to each of the 12-bit values, this 12-bit representation effectively groups very similar colors together into a lower resolution distribution of the colors.³ For color removal from the full image, any pixels having values found in this low resolution distribution from the sample area can be replaced with white. The pixels with colors from the cancel, being different from the sampled

3. I am using the number of pixels in the image area being analyzed divided by the number of possible 12-bit colors (4096) as a “threshold” for determining whether a color is significant in the image. If the possible colors were evenly distributed among all the pixels, this ratio would be the average number of pixels of each color. For example, an 800 x 1000 pixel image would have a threshold of $800 \times 1000 / 4096 = 195$ pixels. Any 12-bit color in the 800 x 1000 pixel image with more than 195 occurrences in the image would then be included in the color representation of the image.

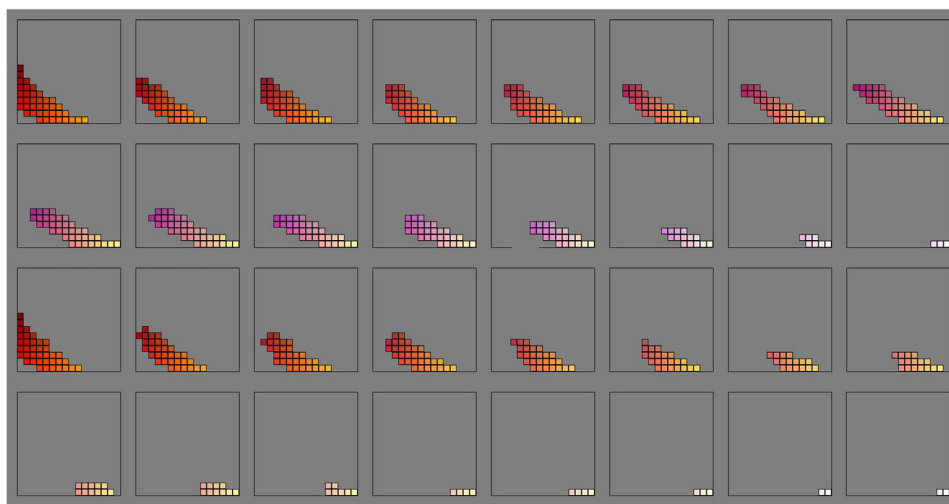


Figure 6. A detailed view of the 12-bit color representation for the full stamp and the reference area for the “Alligator Liniment” stamp shown in Figure 1A. The 4096 color possibilities for 12-bit RGB color can be viewed as a $16 \times 16 \times 16$ cube, which is most easily viewed in 16 slices each having 16×16 colors. The upper two rows are the slices for the full stamp, while the bottom two rows are the slices for the reference color area shown as a black box in Figure 1A. Note that the bottom rows representing the reference area lack the violet colors clearly visible in the top two rows. This difference determines the image colors retained for the cancel extraction.

stamp color, are unaffected, so they remain from the original image.

Figure 6 illustrates the detailed color differences between the two different 12-bit color distributions used to extract the cancel in Figure 1A. The possible 4096 colors can be viewed by slicing the 16x16x16 color cube of 12-bit RGB possibilities into a stack of 16 horizontal slices of 16x16 colors each. The color black (Red=0, Green=0, Blue=0) is located at the upper left corner of the first slice at the top left. Proceeding left to right, the 16th slice (the rightmost slice in row 2) has the color white (Red=15, Green = 15, and Blue = 15 in 12-bit RGB color) at the bottom right corner. For each slice, the Red component value increases from the top (0) to the bottom (15), and the Green component increases from the left (0) to the right (15). The slices themselves correspond to the sixteen values of Blue ranging from 0–15. The first two rows in Figure 6 show the distributions of the 12-bit colors for the entire stamp including the cancel. The final two rows shown the distributions for the reference area on the stamp image in Figure 1A bounded by the black rectangle. Comparing the second and fourth rows of Figure 6, it is clear that the reference region does not contain appreciable amounts of the violet hues present in the cancel. This difference appears to become noticeable from about the 5th slice in the first row onward. In this approach to removing color, all pixels in the image having colors represented in the 3rd and 4th rows (the reference color area of the stamp) are simply replaced with white pixels. The violet colors of the cancel remain as shown in Figure 1B.

Importantly, reducing the color resolution from 24-bits to 12-bits results in a distribution of the colors that is effectively free of gaps (as can be seen

in Figure 6), even with a somewhat limited number of pixels in the color sample. Thus, it is not necessary to do any modeling or color analysis to fill gaps that occur in high resolution color distributions. Consequently, little data will be overlooked in this simplified analysis. Computationally, all that is required for the conversion to 12-bit RGB data is to divide each of the original 24-bit RGB color intensity values by 16. Testing with 15-bit color resolution did not appear to offer any advantages over 12-bit resolution.

References

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- . 2015. Fake Perforations on 19th Century U.S. Revenue Stamps: A Stroke of Luck. *The American Revenuer* 68 (4): 90–96.
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Ed. note. Here is the stamp on the express receipt shown on page 72, with cancel extracted using the program described herein. The colors chosen to be removed are enclosed within the black rectangle. This cancel admittedly needed little in the way of elucidation; the first letter of "HIGGINS" could have been mistaken for an "S," but the rest is clear to the eye. Nevertheless, the almost complete removal of colors similar to that of the cancel is impressive.



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[From Tim Wait] Here is an eBay find, a policy of the Union Insurance Co. of San Francisco, made June 29, 1872, amount \$15,000, premium \$120, on general stock of the wholesale hardware store of Corbett, Failing & Co., Nos. 53 and 55, west side of Front Street, Portland, Oregon. The Oregon Insurance tax on fire and marine insurance policies was in effect January 24, 1871, until July 1, 1887. For premiums of \$100 and above, the tax rate was 1%; here the premium was \$120 and the tax \$1.20, paid with 1871 \$1 orange red and 20¢ blue (SRS D2, 5).

From August 1, 1864, until September 30, 1872, the U.S. Insurance tax for premiums above \$50 was 50¢, paid here with two Second Issue 25¢. These stamps are dated June 29, 1873, instead of 1872, in the same hand as on the Oregon stamps, which are correctly dated. Perhaps because the agent had just dated the expiration of the policy as 1873?

The U.S. and Oregon taxes overlapped for only a little over 20 months. It's very nice to now remove the comment in my exhibit synopsis explaining how combination stampings are so rare and I don't have one! [Ed. note. This is just the sixth recorded U.S.-Oregon combination, the third with U.S. Second Issues. A mate to this policy also surfaced recently, identical in all details but issued by the Liverpool, London & Globe Ins. Co., with U.S. 50¢ instead of two 25¢, and all stamps on the back.]

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Secretary's Report

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Hofius, Jeff 7227. PO Box 102, Fowler OH 44418
Markowitz, Forest 7228. 601 East 20th St 12F, New York NY 10010
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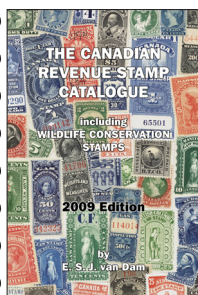
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