

YEAR BOOK
OF THE
UNITED STATES
REVENUE
SOCIETY

Together With the 1912 Prize Essay on
“Metallic Tax Stamps For Cotton”
By Charles A. Nast
Denver, Colo.



Sixth Annual Publication
December, 1912

Crawford 1403

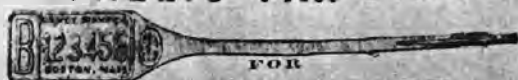
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Together With the 1912 Prize Essay on
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50
METALLIC TAX STAMPS,



FOR
COTTON.

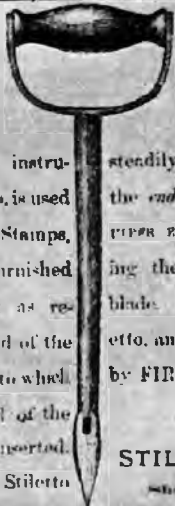
PATENTED APRIL 28, SEPTEMBER 15, 29, 1863 AND MAY 24, 1864.

Manufactured by the
United States Metallic Stamp Co.
E. A. LOCKE, Supt., Boston, Mass.



SELECT A
Compact Spot
IN THE END

A sharp pointed instrument, called a **STILETTO**, is used for inserting the Stamps. These Stiletto's are furnished by the Department as required. Near the end of the Stiletto is a cavity, into which the hook at the end of the Stamp is to be inserted. Force the end of the Stiletto



OF THE BALE
Near the Upper Edge,
AND INSERT THE STAMP.

steadily up to the handle, into the end of the Bale near the UPPER EDGE meantime holding the Stamp flat to the blade. Withdraw the Stiletto, and the Stamp is thereby **FIRMLY ANCHORED.**

Keep the
STILETTO POINT

Sharp and Bright.

Orders must be addressed to
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON, D. C.

United States Revenue Society

ORGANIZED JANUARY 5TH, 1907

Officers

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PRESIDENT, CHARLES A. NAST
1ST VICE PRESIDENT, W. G. SAXTON
2ND VICE PRESIDENT, W. D. GROUT
SECRETARY, W. W. NORTON
TREASURER, H. S. ACKERMAN

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W. C. EMERY
SALES SUPERINTENDENT OF FOREIGN REVENUES,
L. M. HOMBURGER
ATTORNEY, H. D. WATSON
COUNTERFEIT DETECTOR, J. M. BARTELS
LIBRARIAN, A. F. HENKELS

Committees 1912-13

EXPERT

C. H. EAGLE, CHAIRMAN. A. F. HENKELS
W. S. ALDRICH

LITERATURE

W. C. STONE, CHAIRMAN. E. B. STERLING
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RECRUITING

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P. MCG. MANN W. W. NORTON

OBITUARY

K. M. SHERMAN, CHAIRMAN. GEORGE HETRICH
CHARLES HUSCHER

FOREWORD

This, the Sixth Annual Publication of the United States Revenue Society, combines the Year Book and Hand Book No. 3.

The directors have voted the annual \$20. prize for the best MSS on a U. S. Revenue subject, to Chas. A. Nast, of Denver, Colorado for the essay on "Metallic Tax Stamps for Cotton." Mr. Nast has generously returned this to the Society, to be expended in illustrations to embellish the present work, and help defray cost of printing same.

The Board of Governors.

SIXTH ANNUAL CONVENTION

PRESIDENT'S CALL

Springfield, Mass., July 1, 1912

To the Members of the U. S. R. S.

The Sixth Annual Convention of the United States Revenue Society will convene at Springfield, Mass., during the week of August 19, 1912.

I hereby appoint the following members to serve as the Committee on Credentials: W. C. Emery of Springfield, Mass., Edgar L. Green of Philadelphia, Pa., Henry Ades Fowler of Chicago, Ill.

The following members are appointed as the Committee of Arrangements: Wm C. Stone of Springfield, Mass., Harry G. Kitson of Springfield, Mass., Charles A. Nast of Denver, Colo., Clarence P. DeKay of Florida, N. Y., W. D. Grout of Worchester, Mass.

JOHN W. PREVOST, President

MINUTES SIXTH ANNUAL CONVENTION

August 21, 1912.

The sixth annual convention was called to order at the Hotel Kimball, Springfield, Mass., by the President, Mr. John W. Prevost. The following members present, Batchelder, Carpenter, Deats, Dunning, Emery, Fuller, Gammans, Hoffstetter, Homburger, Mann, Norton, Prevost, Stone, Ward and Wolsieffer. Applicants present, Hassler, Mack, Mudge and Wright.

Officer's reports for the past year were presented and ordered printed in the Year Book. Telegram received and read:

"Success to the Society and kind remembrances to all the members.

CLARENCE H. EAGLE."

Hand Book No. 2 was commented upon favorably. The Philadelphia Stamp News was selected as official organ for 1912-13. The International Stamp Exhibition endorsed and membership fee ordered paid. A rising vote of thanks was extended the Springfield Stamp Club for their hospitality.

Adjourned sine die.

WALTER W. NORTON,

Secretary

CREDENTIALS COMMITTEE REPORT

August 21, 1912.

The report of the committee on Credentials follows:
The total number of ballots cast was 56 of which two were thrown out for not being signed.

The result by ballots were as follows:

For President;	
E. R. Vanderhoof	53
Charles A. Nast	1
For 1st Vice President;	
W. G. Saxon	53
For 2nd Vice President;	
Charles A. Nast	39
W. D. Grout	14
W. C. Emery	1
For Secretary;	
W. W. Norton	54
For Treasurer;	
H. S. Ackerman.....	54
The Committee also approves the following proxies.	
W. C. Emery.....	9
W. G. Whittaker	5
W. C. Stone.....	4
L. M. Homburger	4
W. W. Norton.....	3
P. M. Wolsieffer.....	3
Charles A. Nast.....	3
Edgar L. Green	1
W. D. Grout.....	1
J. M. Bartels.....	1
W. O. Wylie.....	1
Total	37

Respectfully submitted,
WILSON C. EMERY, Chairman.

The report was adopted.

Here a letter was read from Mr. E. R. Vanderhoof, saying that under no circumstances would he allow his name to be used as a candidate for President, nor would he serve if elected. Upon motion, duly served, the secretary was instructed to cast the vote of the convention for Charles A. Nast for President, and Mr. W. D. Grout was declared elected for 1st Vice President.

PRESIDENT'S REPORT

To the Members of the United States Revenue Society in Convention assembled.

Gentlemen:

It gives me great pleasure to greet you all here in Springfield, my birth-place and home town, and to be able to preside, once at least, over your deliberations.

The Society, this year, was handicapped at the beginning, by the resignation of the Secretary, elected at the last election, but I feel sure that you will agree with me, that the Board has found a worthy successor in Mr. Walter W. Norton, of Lakeville, Conn.

I cannot praise too highly, his brave stepping into the breach and determined efforts in behalf of the Society, both in keeping in line a large proportion of the membership, many of whom would have let their membership lapse without his efforts, and in so quickly setting the machinery of the office in motion.

It is also due to his constant endeavours, that the Society has succeeded in publishing this year, our hand book entitled, United States Internal Revenue Stamps, Hydrometers and Lockseals.

I believe you have all received a copy by this time, and it seems to me that we should all feel proud, that a Society, whose membership is as limited as is the U. S. R. S. has been able to publish a work of such scope, and in a field, where the knowledge is so greatly needed.

The author of the main portion of the hand book, Mr. J. D. Bartlett has been awarded the \$20.00 prize, voted at the last convention, but it has been with him, as with Mr. Norton, the author of the section on Hydrometers and Lockseals, a labor of love, for to really pay for such services would bankrupt the society.

I cannot thank these gentlemen enough.

Our Society has suffered this year by the lack of punctuality in the appearance of the official organ and consequently in the publication of the official notices. It would seem that the Society would make greater progress, if the official organ were a weekly publication, or if such is beyond our reach, we should at least

change to some publication that is as good as our present organ, but having a record for appearing at some definite date.

The Treasury is of course, nearly depleted, due to the heavy cost of the hand book, but all other expenses have been kept down to a minimum. I believe with the Secretary, that the sale of the hand book to non-members of the Society, will help to pay a fair proportion of its cost.

It has of course been sent gratis to all members.

The Sales Department has suffered as it did last year, from a lack of material, or at least good material. It is a condition that is impossible to remedy, by the Sales Superintendent. Either the members have lost interest in the Department, or they lack the goods, as good stamps at the right price are readily salable.

This year the Society has been fortunate as no members have been lost by death.

In closing this my last address, I wish to thank you all, members as well as officers for your kindness and courtesy. It has been an honor and a pleasure to serve you and as I step down, I bespeak for my successor the same kindness and consideration.

JOHN W. PREVOST,
President.

REPORT OF THE OBITUARY COMMITTEE

Peekskill, N. Y., July 20, 1912

To the Officers and Members of the United States Revenue Society:

Sirs:—

It is with great pleasure that your Obituary Committee reports that there have been no occasions for its services during the past year.

Respectfully,
KARL M. SHERMAN,
CHAS. HUSCHER,
CHAS. H. MOYER.

REPORT OF THE SECRETARY

To the President and Members of the U. S. Revenue Society:

The Secretary's office was handicapped for a few weeks after the Annual Convention held at Chicago, August 1912, owing to resignation of Secretary Davis in September, the appointment of the present incumbent by the Board of Directors in October, and the non-receipt of various supplies from Mr. Davis until November. Notices for the annual dues were sent out as early as possible, remittances being received from members as follows:

November, 1911,	\$45.	December,	\$24.
January, 1912,	\$20.		

The balance received for dues coming in slowly for four or five months. Sixty-three per cent of the membership therefore paid promptly, causing the Secretary to go after the balance. The following is the membership account for the fiscal year:

Total membership, August, 21, 1911	139
Applications received	15
Reinstated	11
	<u>165</u>

From this we deduct:

Resigned	10
Dropped for N. P. D.	29
	<u>39</u>
	39

Membership August 21, 1912	<u>126</u>
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Our membership therefore, shows a net loss, which is accounted for by members losing interest in stamps, selling collections, or getting married. The following members have endorsed applications for new members:

Messrs Johnson, Moyer, Fowler, DeKay, Carpenter, 1 each.

Nast 2, French 3, Norton 5.

Of the above only one, Mr. DeKay, who secured one member, was on the Recruiting Committee. Application blanks were sent each member during the year and but five returned. Nine applications received

were on old forms and so we trust some of these sent out during the past year will be used during the year 1912-13. If each member would secure but one application each year our finances would enable us to publish a Hand Book worth while. The Year Book was published in December, 1911, and although unavoidably late fulfilled its purpose. Complimentary copies were sent to fifteen periodicals and six societies. The Hand Book issued in August 1912 has been favorably received. The internal revenue stamp list compiled by Mr. J. D. Bartlett fills a long felt want. Mr. Bartlett was awarded the prize of \$20. offered by the Chicago Convention for the best manuscript on any department of U. S. Revenues.

The following warrants have been drawn on the Treasurer during the year:

Aug 1, 1911,	H. A. Davis, Sec'ys Exp.	\$ 2.86
" "	Willis P't'g Co., printing	8.15
" "	H. S. Ackerman, Treas...	1.00
Nov. 14, "	A. F. Henkels, Librarian	
	freight.	2.23
Dec. 1, "	Lakeville Journal Co.,	
	printing..	6.75
" "	Thomas Martin, Agt.,	
	freight on supplies	2.67
Jan. 30, 1912	Lakeville Journal	
	printing Year Book	23.00
Apr. 30, "	Lakeville Journal printing	4.25
" "	W. W. Norton, Secretary	
	expenses	8.06
June 15, "	J. D. Bartlett, prize.....	20.00
July 5, "	Lakeville Journal, printing	12.25
" 17, "	H. S. Ackerman, Treas.,	
	postage	1.00
Aug. 5, "	John Otto, printing	
	Hand Book No. 2	139.00

Supplies on hand:

150	copies	Hand Book No. 1
275	"	" " " 2

Respectfully submitted,
WALTER W. NORTON, Secretary.

REPORT OF THE TREASURER

For fiscal year of 1911-12

To the Officers and Members of the U. S. Revenue Society:

This is my third annual report of the handling of your funds. On becoming your Treasurer three years ago I opened an account in the Trust Company of America (now known as the Equitable Trust Company) 37 Wall St., N. Y. City, in the name of the Society, in that account is deposited all the Society's funds, and all payments are made by check on that account. I had the bank balance the account on Aug. 6, 1912 and they reported a balance of \$178.93 on hand. Since then I have drawn a check for printing Hand Book No. 2 leaving a balance as of to-day of \$39.93. Detailed report as follows, viz:

GENERAL FUND

Receipts

July 29, 1911,	Balance on hand	\$102.79
Nov. 13, "	From Secretary Davis	8.18
Dec. 11, "	" " Norton	35.00
Jan. 30, 1912,	" " "	25.50
Feb. 13, "	" " "	21.00
Apr. 12, "	" " "	21.00
June 28, "	" " "	6.75
Aug. 12, "	" " Deficit	11.00
	Total	<u>\$231.22</u>

Disbursements

Aug. 10, 1911,	Willis Printing Co.	8.15
" " "	H. A. Davis, Sec'y expenses	2.86
" " "	H. S. Ackerman, Treas., exp.	1.00
Dec. 8, 1911,	A. F. Henkels, Librarian exp.	2.23
" " "	Lakeville Journal	6.75
" " "	Thomas Martin, Agt.	2.67
Jan. 31, 1912,	Lakeville Journal	23.00
May 17, "	" " "	4.25
" " "	W. W. Norton, Sec'y expenses	8.06
June 15, "	J. D. Bartlett	20.00
July 20, "	Lakeville Journal	12.25
" " "	H. S. Ackerman, expenses	1.00
Aug. 10, "	John C. Otto, Hand Book No. 2.	139.00
	Total	<u>\$231.22</u>

INSURANCE FUND

Receipts

July 29, 1911,	Balance on hand	\$ 48.05
Nov. 13, " "	From J. D. Bartlett	1.63
" " " "	" Mr. Emery	1.24
	Total	<u>\$ 50.39</u>

SUMMARY

Aug. 12, 1912,	Insurance Fund Balance	\$ 50.93
" " " "	General Fund Deficit	11.00
	Balance	<u>\$ 39.93</u>

Dated Aug. 12, 1912.

Respectfully submitted,

H. S. ACKERMAN,

Treasurer

REPORT OF SALES SUPT., U. S. SECTION

Aug. 21, '12.

To the officers and members of the U. S. R. S.

Gentlemen:—

I herewith tender my report of the Sales Department from Aug. 1st, 1911, to Aug. 1st, 1912.

Number of sheets received	539
Number of lots received	2
Value of sheets and lots received	\$715.44
Made into circuits	24
Value of circuits	\$804.19
Circuits retired	21
Circuits in circulation	3
Sales from circuits	\$175.55
Sheets retired	546
Lots retired	2
Ins on sheets and lots	\$7.15

Respectfully submitted,

WILSON C. EMERY

Sales Supt.

REPORT OF LITERATURE COMMITTEE.

To the officers and members of the U. S. Revenue Society.

Gentlemen:—

The past year has witnessed more than the usual interest displayed in U. S. and Foreign revenues, judged by the criterion of published works and articles.

Tho. there is no single periodical devoted exclusively to the study and chronicle of revenue stamps, articles of real worth, both short and serial, have found a place in the most important journals of the day.

Taking first the philatelic monthlies of this country, we find the following deserving of special notice:

“Mexican Revenues” by Paul L. Burkhardt in the “COLLECTORS MONTHLY” published at Oakland, Cal., now in progress.

“List of Tax Paid” by Dr. H. A. Davis, in the “VEST POCKET PHILATELIST” published at Denver, Colo.

“Notes on Foreign Revenues” by O. T. Hartman in the “PHILATELIC WEST” pub. at Superior, Neb.

“U. S. Revenue Notes”, by Charles A. Nast in “EVERYBODY’S PHILATELIST” pub. at Astoria, Oregon.

“U. S. and Foreign Revenue Notes,” by Dr. L. M. Homburger, in the “STAMP JOURNAL” pub. at Florida, N. Y.

“Mexican provisional Revenue Stamps” by C. H. Mekeel and “Cayman Islands 1d. & 4d” by C. B. Bostwick, in the “PHIL. JOURNAL OF AM.” pub. at St. Louis.

“Notes on H. E. Deats’ Collection of U. S. Rev. Proofs” in the “New England Stamp Monthly” pub. at Boston, Mass.

“Gleanings from Annual Report of Director of Bureau of Engraving and Printing” by Percy McG. Mann in PHILADELPHIA WEEKLY STAMP NEWS.”

In the foreign press we have had useful and interesting articles devoted to Foreign Revenues, by the following writers, in the publications set opposite their names.:

T. McBlither "Postage Stamps of Afghanistan" in PHILATELIC JOUR. OF INDIA.

A. E. Miller "British and Colonial Paids" in "STAMP COLLECTOR" Birmingham, Eng.

A. B. Kay "Alberta Law Stamps" of Canada, and "Notes on Fiscals" in STAMP COLLECTORS FORT-NIGHTLY."

S. A. Klagsbrun "Fiscals for Collectors" in "SOUTH AFRICAN PHILATELIST."

Of separate works we have to mention first the "FISCAL AND TELEGRAPH STAMPS OF CEYLON" by the late C. F. Crofton and B. Gordon Jones. A book of 152 pp. $5\frac{1}{4}$ x $8\frac{1}{4}$ inches, Price \$1.25 in paper covers. This work has been extensively reviewed, and been accorded much praise.

And now we come to the last, the latest and most ambitious work ever attempted in the exclusive field of U. S. Revenues, viz:

"HAND BOOK AND CHECK LIST OF UNITED STATES INTERNAL REVENUE STAMPS, HYDROMETERS AND LOCK SEALS," by J. Delano Bartlett and Walter W. Norton. The last two chapters devoted to lists of hydrometer and Lock Seal stamps are by W. W. Norton, but the great bulk of the book of 76 pp. is taken up by a most exhaustive list of U. S. "Tax Paids," and this portion constitutes the prize essay of 1912, having received the award authorized by the convention of 1911 for the best manuscript on any department of U. S. Revenues.

The Society is to be congratulated on having proved its right to existance. No other philatelic organization of double its membership, is doing as much for its members and for the hobby generally. Besides our Annual Year Books, this is the second separate work produced in the space of five years.

It is not necessary to speak here of the work IN EXTENSO, a copy having been sent to each member of the society. Suffice it to say that this Hand Book "fills a long felt want". In the past many attempts have been made, some of them very creditable, notably the compilations of J. B. Moens, but what was needed

was a comprehensive work brought up to the minute; and in Mr. Bartlett's effort this has been accomplished with singular skill. This book will, for many years to come, serve as a guide and authority for all "Tax Paid" collectors. Its sale to non-members should be pushed, and the suggestion is made to the board of directors that a standing advertisement to this effect be placed in one or more journals.

In closing attention is called to the very excellent index of articles on philatelic subjects by Mr. W. R. Ricketts, now being published in the A. P. S. Quarterly. When finished this will present material and opportunity for the compilation of an index of revenue articles and a bibliography of U. S. Rev. literature. If collected and published under the auspices of our society it would make a very useful hand book, and this phase of the subject is respectfully referred to the attention of the convention.

Charles A. Nast, Chairman, Geo. J. Carter, Wm C. Stone.

REPORT OF THE LIBRARIAN

Mr. President and fellow Members:

As Librarian of the United States Revenue Society I would report during the past year I have not received any additions to the material on hand. The papers turned over to me by my predecessor, consist chiefly of such matters as copies of the previous year books, hand books, blanks used for various purposes in the transaction of the Society's business etc. Such matters whilst not of a general philatelic value, are still desirable as they embrace the basic material for a history of this unique and interesting Society, which no doubt will grace one of our future Year Books. I would suggest that members who have been officers of the Society, send the librarian such material as they may have that can be used to this end.

Respectfully submitted,

A. F. HENKELS

Librarian

The letters following the addresses signify the lines in which the members are interested.

- A. The governmental regular issue.
- B. Match, Medicine, Perfumery, and Playing Card Stamps.
- C. Tax Paid Stamps (Cigars, Tobacco, Beer, etc.)
- D. Stamped Paper.
- E. State Revenue Stamps.
- F. Foreign Revenues.
- G. Hydrometers, Lock Seals.

- 180 Ackerman, H. S., 11 Water Street, New York, N. Y. A
- 128 Adenaw, Julius K., 104 E. 64th St., New York. A E.
- 232 Albright, L. L., 218 Reynolds St., Rochester, N. Y. A B C
- 72 Aldrich, W. S., Box 158, St. Joseph, Mo. A B
- 30 Altman, Chas. I., Third and Court Avenues, Des Moines, Ia. A B
- 222 Amundson, H. J., Lime Rock, Ct. A
- 257 Applegate, Frank L., Box 571, Klamath Falls, Oregon. A
- 184 Bagg, Egbert, 424 Genesee St., Utica, N. Y. A B C E
- 206 Bailey, E. C., 612 Mechanics St., Decorah, Ia. A
- 174 Bain, Walter, 4045 Botanical Ave., St. Louis, Mo. A B C D
- 79 Bangs, Clarendon, U. S. Customs Service, Savannah, Ga. A B
- 97 Bartels, J. M., 99 Nassau St., New York. A
- 98 Bart'ett, J. Delano, 728 Cantegral St., Dallas, Texas. A B C D E F G
- 93 Batchelder, A. W., 12 Bromfield St., Boston, Mass. A
- 70 Beamish, Charles, 1314 High St., Pottstown, Pa. A
- 50 Boers, Herman W., 97 Horton Ave., Detroit, Mich. A B C D
- 255 Booker, W. E., 390 Main St., Worcester, Mass. A

- 171 Bowen, Herbert, 1101 Ford Bldg., Detroit, Mich.
A B C D E
- 248 Bruehl, W. A. R., Jr., 601 Fourth Nat'l Bank
Bldg., Cincinnati, O. A B
- 221 Cabeen, R. McP., 124 E. 57th Street, Chicago, Ill.
A B G
- 92 Carpenter, E. M., 12 Bromfield St., Boston.
Mass. A
- 5 Carter, George J., 265 Halsey St., Brooklyn,
N. Y. A B C D E G
- 183 Caswell, S. J., Dr., 323 West State St., Rockford,
Ill. A B C D F
- 104 Chicago Branch No. 1, 2214 No. Rockwell St.,
Chicago, Ill.
- 182 Clark, Hugh M., 127 Madison Ave., New York.
A B F
- 156 Coffin, Edward F., 84 Woodland St., Worcester,
Mass. A B F
- 15 Colburn, B. S., 215 Burns Ave., Detroit, Mich.
A B E F
- 250 Colman, H. F., 509 Seventh St., N. W., Washing-
ton, D. C. A B
- 186 Cook, Arthur P., 65 South Main St., Oberlin,
Ohio. A B
- 52 Coughenour, L. M., R. F. D. No. 1, Castalia,
Ohio. A B C D E G
- 230 Deats, H. E., Flemington, N. J. C D G
- 177 De Kay, Clarence P., Florida, N. Y. A
- 218 Dodd, Wm. S., 4272 Penn St., Kansas City, Mo. A
- 213 Dunning, A. W., Newton, Mass. A D F
- 3 Eagle, Clarence H., 57 Broad St., New York,
N. Y. A B D E
- 64 Elliott, Howard H., Box 182, Winchenden, Mass.
A B E
- 81 Emery, W. C., 159 Dickinson St., Springfield.
Mass. A
- 233 Estes, A. N., Frankfort, Ky. A G
- 229 Fossett, Mary, Miss, Astoria, Ore. A
- 168 Fowler, Henry Ades, 89 West Randolph St.,
Chicago, Ill. A

- 204 French, Roger DeL., Room 822, New Birks Bldg.,
Montreal, Canada. A B C
- 45 Fuller, W. S., 9 Euclid Ave., Springfield, Mass.
A B C E
- 197 Gammans, Elbert H., Jr., 61 Nassau St., New
York, N. Y. A
- 185 Gauff, P. Jacob, Cheyenne, Wyo. A
- 152 Geisenberger, L. R., 123 E. King St., Lancaster,
Pa. A B
- 254 Goodwin, Frank E., 804½ Pine St., St. Louis,
Mo. A
- 151 Goodwin, Walter E., Dover, N. H. A B F
- 127 Grant, Jos. W., 145 Glenwood Ave., East
Orange, N. J. A B
- 115 Green, Edgar L., 1415 Vine St., Philadelphia, Pa.
A B C D E G
- 256 Greene, Ira C., Fitchburg, Mass. A B
- 209 Grout, Walter D., 18 Shepard St., Worcester,
Mass. A B C D E F G
- 236 Hassler, L. C., 135 Roberta Ave., Louisville, Ky.
A G
- 14 Henke's, A. F., 241 W. Seymour St., Philadelphia,
Pa. B D E G
- 21 Hetrich, Dr. Geo., Birdsboro, Pa. A B
- 20 Hoffstetter, J. C., Box 465, Erie, Pa. A B
- 167 Homburger, Dr. L. M., 101 West 80th St., New
York. A B C D E F G
- 164 Huscher, Chas., Box 191, Golden, Colo. A B C E
- 217 Jonas, Henry, Goshen, N. Y. A
- 105 Judkins, Levi A., U. S. Weather Bureau, Atlantic
City, N. J. A B
- 38 Kimball, Wm. T., 95 Summer St., Lawrence,
Mass. A B D
- 133 King, Charles, 53 High St., Wincanton, Somers-
setshire, England. A B
- 22 King, Willis, D., 47 Concord St., Nashua, N. H.
A B
- 237 Kissinger, C. W., 1318 Peck Ave., Reading, Pa. A
- 198 Kitson, Harry G., 9 Irvington St., Springfield,
Mass. A

- 220 Klein, Eugene, Empire Bldg, Philadelphia, Pa. A
- 191 Knight, Chas. H., 1320 North Cleveland St., Canton, Ohio. A B
- 29 Kranz, P. J., 223 Gardiner Bldg, Toledo, Ohio. B
- 252 Krueger, Fred, Dazey, N. D. A
- 63 Kuenstler, Hugo, 297 10th Ave., New York City, N. Y. A B C G
- 247 Laird, O. E., 929 N. 3rd St., Springfield, Ill. A B E
- 231 Leaming, F. D., Pulaski Heights, Little Rock, Ark. A C G
- 238 Legg, H. Wesley, Pepperell, Mass. A
- 106 Lewis, Chas. E., Osterville, Mass. A B
- 113 MacCart, W. A., care of Penna. R. R., Williamsport, Pa. A B C D E G
- 239 Mack, August, Scranton, Pa. A B
- 200 Mann, Percy McGraw, 1708 N. 18th St., Philadelphia, Pa. A B C E F
- 251 Mills, Harbeck, 72 Fenimore Road, Mamaroneck, N. Y. A B
- 240 Mozian Vahan, 45 Beaver St., New York. A B E F
- 241 Mudge, H. N., 6643 Normal Ave., Chicago, Ill. A
- 226 McCorkell, Alex K., 26 Inlay St., Hattford, Conn. A
- 4 Nast, Chas. A., Box 14, Denver, Colo. A B C D E
- 53 Neefus, Wendover, 555 State St., Hudson, N. Y. A B
- 13 Norton, W. W., Lakeville, Conn. A C E G
- 199 Oppenheimer, B. A., 49 Mapledell St., Springfield, Mass. A
- 225 Oughtred, Mrs. Allan, 28 Lincoln Ave., Montreal, Canada. A B C E F
- 253 Payne, F. G., Box 655, Roanoke, Va. A B C D
- 234 Pevichet, Francisco, Box 1262, Havana, Cuba. A
- 224 Pero, J. Fred, Jr., Lakeville, Conn. A

- 235 Pierce, R. Raymond, Wellesley, Mass. A
 37 Po k, Wm. C., 28 Bickerstaff St., Boston, Mass.
 A B C D E F
- 227 Poulson, Herbert E., Bedminster, N. J. A B C
 35 Prevost, John W., 963 Sumner Ave., Springfield,
 Mass. A B C D E G
- 138 Raymond, W. W., Owego, Tioga County, N. Y.
 A B C E
- 210 Ricketts, W. R., Elm Lawn, Forty Fort, Pa. A
 62 Rotzell, H. S., 6313 Girard Ave., Philadelphia, Pa.
 A B C D E F G
- 249 Rust, John, 904 Citizens Bldg, Cleveland, O. A
 17 Saxton, W. G., First Nat'l Bank, Canton, O. A B D
 36 Schlesinger, Baldwin, 38 E. Houston St., New
 York, N. Y. A
- 189 Schaefer, John W., Pierce Ave., Hamburg, N. Y.
 A B C
- 99 Sebbens, Chas, E. W., 11-13 Vine St., Worcester,
 Mass. A B
- 26 Severn, Chas. E., 721 Oxford Bldg, Chicago, Ill. D
 162 Seymour, Chas W., 585 Putnam Ave., Brooklyn,
 N. Y. A
- 58 Sherman, Prof. F. D., 158 West 105th St., New
 York. A B
- 68 Sherman, Karl M., 953 Pau'ding St., Peekskill,
 N. Y. A B C G
- 126 Simmons, Sam. R., Jr., Box 36, Station R., New
 York. A
- 203 Slater, A. B., Slocums, R. I. A B C D E G
 242 Smith, Edson G., Winchendon, Mass. A B
 188 Smith, Edward W., 1634 Post St., San Francisco,
 California. A
- 18 Smith, Franklin S., 18th and Coles Sts., Jersey
 City, N. J. A B

- 46 St. John, Paul, General Delivery, Aberdeen, S. D. A B C
- 103 Stern, Edward, 79 Nassau St., New York, N. Y. A
- 75 Sterling, E. B., 941 Edgewood Ave., Trenton, N. J. A B C D E F G
- 56 Stone, Wm. C., 21 Princeton St., Springfield, Mass. A B C D E F G
- 243 Turner, Maxwell W., Warren, R. I. A B
- 82 Tuttle, Geo. R., 116 Nassau St., New York. A
- 130 Vanderhoof, E. R., 2639 Vallejo St., Denver, Colo. A B C D E F G
- 129 Ward, Erwin C., 617 Armory St., Springfield, Mass. A B C D E F G
- 7 Watson, H. D., 100 William St., New York. A
- 244 Webb, Wm. C., Boonton, N. J. A B C D E G
- 131 Weber, A. H., 1515 Euclid Ave., Berkeley, Cal. A E
- 223 Whitaker, L. C., 3506 Seminary Ave., Chicago, Ill. A
- 245 White, Marcus W., 3 Sherburne Ave., Worcester, Mass. A
- 201 Whittaker, Willis G., 3106 W. 25th St., Cleveland, Ohio. A B D
- 10 Wolseiffer, P. M., 401 Ft. Dearborn Bldg, Chicago, Ill. A
- 246 Wright, A. M., 37 Norton St., Dorchester, Mass. A B
- 1 Wylie, Wilard, O., 104 Hanover St., Boston, Mass. A
- 12 Yegge, John V., De Witt, Ia. A B C
- 66 Lawrence, A. E., 221 South St., New York

HISTORY
Of the U. S.
METALLIC TAX STAMPS.
For
COTTON

A Tentative Check List Compiled
By
Charles A. Nast
Member of the U. S. R. S.; A. P. S.

Published by the United States Revenue Society
December, 1912

SERIES B

200

METALLIC TAX STAMPS,
FOR
COTTON BALES,

MANUFACTURED EXPRESSLY FOR THE

INTERNAL REVENUE BUREAU
OF THE
United States Treasury Department.

ISSUED April 28, September 15, 20, 1863, and May 24, 1864.

These Stamps are to be inserted into the

CENTRE OF THE END

Of each Bale of Cotton.

A sharp-pointed instrument, called a **STILETTO**, is used in attaching the Stamps. These Stilettoes are furnished to the Collectors in such quantities as required by the several Districts. Near the end of the Stiletto will be found a cavity into which the hook at the end of the Stamp is to be inserted. By forcing the end of the Stiletto into the Cotton, steadily, up to the handle, holding the Stamp meanwhile flat to the blade, the hook is carried into the Bale and is there anchored on the withdrawal of the Stiletto, while the Stamp is thereby permanently attached to the outside of the Bale.

The Stiletto should be kept sharp and bright at all times.

The duty of attaching the Stamps to the Bales should be assigned to none but careful and intelligent men.

H. D. MEARS & CO.,

No. 219 PENNSYLVANIA AVENUE,
WASHINGTON, D. C.

INTRODUCTION.

In the study and classification of U. S. revenue stamps, there has remained one section or division which has heretofore received only scant notice. I refer to the "Metallic (brass) Tax Stamps," used during, and after the Civil war, and which were issued especially for use upon raw cotton, as a war tax measure.

The first serious study they received is found in a manuscript work prepared by, John K. Tiffany in 1880, and which was unknown until the catalog of the philatelic library of Lord Crawford was published in 1911. Mr. Tiffany describes minutely five varieties on brass; the parchment type is referred to, but it had not been seen by the author.

In 1888 Mr. E. B. Sterling published the fifth edition of his great catalog of U. S. Revenues, and by a strange coincidence, in listing the brass stamps he had seen, catalogs these identical five varieties, but does not mention the parchment type. In both cases the types mentioned are well known, and are included in this work.

In 1889 "Mac Lean's Stamp Collectors' Guide" was published, and this contained the first list which can make any claim to comparative completeness. It was from the pen of Mr. H. E. Deats, and was based upon his own collection at the time. But his article is more of a running commentary than a check list.

Many varieties have been discovered since, and these find in the present work their first recording.

I have for the first time, in conformity with much newly discovered information arranged the various types with a view to chronological order, and numbered them. Besides this, for the first time also, we have etchings of the different types. These illustrations are calculated to lend no little interest to the subject matter, and the work itself.

Like in every other branch of philately, if we study these stamps scientifically, and take up the matter of their issue, use, and history in all its ramifications, we are rewarded by an increased knowledge of the people

of the period and the times; In short the effort is an educational one.

If we look for the underlying causes of the great conflict of 1861, we can clearly discern the growth and production of cotton, was the crux of the whole struggle.

With the invention of the cotton gin, slaves became suddenly very valuable, because their powers of production were greatly increased by the use of machinery to separate the seed from the cotton. In a short while thereafter, this country was supplying the greater part of the world's demands for raw cotton. Our trade with England became so vast and so important, that its interruption, as a result of the war, was the all-absorbing question in Great Britain, and almost led to the intervention of that power, while our civil war was raging. It was then said, and in truth, "Cotton is King."

It is estimated that at the time 85 per centum of our raw product was shipped to England, the greater part of which was returned to us later, in the shape of prints, calicos, bunting and other forms of manufactured goods.

The tax upon cotton was in force from 1862 to 1867. During this period it was necessary that each bale or package of raw cotton should have affixed to it a mark or stamp, showing that the internal revenue tax had been paid, and this before it could be shipped from the place of production.

Since all the cotton exported under this act, carried with it this evidence of taxes paid, used specimens of these marks are of the greatest rarity. There is an additional reason for this scarcity of used copies, battered up tho they be, and that is this; while in the beginning for a very short time canvas and parchment marks, may have been employed, the great bulk of the stamps used were made of thin sheet brass, and as a metal commodity possessed intrinsic value quite aside from any philatelic considerations.

It is with this latter kind viz; the metallic tax stamps for cotton, that this essay is mainly concerned. Many persons do not regard these as stamps, because

they were issued as a form of receipt, to show that the tax on the parcels to which they were attached, had been paid. But what are postage stamps other than receipts for money paid? In other words the presence of the stamp upon the letter or parcel, indicates that the charges, for carrying the same to a designated point, have been paid. Therefore being of brass, these marks were very appropriately called, in the official circular illustrated elsewhere in this work, "Metallic Tax Stamps".

But being of metal they were not at the time regarded by stamp collectors with the same favor as those postal and fiscal stamps manufactured of paper. I am of the opinion that there may have been varieties of which we have no record now, nor any known copy.

However a few men even in that long ago who were collectors of U. S. Revenues, saw the beauty and historic worth of these stamps, and saved enough varieties to give us some idea of the extent and range of issues.

Mr. H. E. Deats of Flemington, N. J. possesses the largest collection of these cotton stamps. While it contains nearly every variety known, a good many pieces are unique. Every letter of the alphabet in the large letter series is included, and nearly all the small letter varieties.

It is especially due to his kindness and consideration in placing "rubblings" of his entire collection at my disposal, that this brochure was made possible.

I wish also to acknowledge my sense of gratitude to the Rt. Hon. The Earl of Crawford K. T. for his kindness in transcribing for this undertaking, the chapter on "Cotton Marks" contained in the mss. work (referred to elsewhere) by John K. Tiffany.

And last but not least, to my friend E. B. Sterling of Trenton, N. J., I wish to make acknowledgement of great assistance in this work, Mr. Sterling had himself thought seriously upon an article covering this subject, but when he learned that I was to prepare a list for the U. S. Rev. Society, he placed all the material and information which he possessed at my service.

For courtesies received from the philatelic press, and for "rubblings" sent, I am placed under many obligations to Messrs. John W. Prevost, W. C. Stone, J. Delano Bartlett, and Irwin G. Ward of Springfield, Mass. To A. F. Henkels, Edgar L. Green, and Percy Mc G. Mann of Philadelphia, Pa. To Charles E. Severn of Chicago, Dr. Jessie L. Green of West Chester, Pa., W. F. Greany of San Francisco, E. W. Murray of Searcy, Ark., L. C. Hassler, Louisville, Ky., F. D. Leaming, Little Rock, Ark., E. L. Richardson of Putnam, Conn., W. A. McCart, Williamsport, Pa., Dr. J. M. Holt of Astoria, Oregon and others. To all of these I extend my sincerest thanks.

It is quite possible that upon the appearance of this booklet new interest will be awakened, with the result that varieties not here recorded will turn up: indeed it is quite likely, since a half dozen distinctly different types have been discovered within the past year. To all parties finding such unlisted stamps, an urgent request is hereby extended, that they acquaint the compiler of these notes, with the details and other data, together with a "rubbing" of the stamp, so that the added information may be used in a later edition of the Annual.

Charles A. Nast,
Box 14, Denver, Colorado.

Dec. 31st, 1912.

HISTORICAL.

The first tax on cotton was enacted by the XXXVII Congress in its second session, and was approved July 1st, 1862. By this act a tax of one-half cent per pound was levied upon raw cotton,

The tax of one-half cent a pound was in force less than two years, for by the act of the XXXVIII Congress, approved March 7th, 1864 the tax was raised to two cents per pound, and by an act of the same Congress approved June 20th, 1864, it was provided among other things, that "every collector to whom any duty upon cotton shall have been paid, shall mark the bale or other packages upon which the tax shall have been paid, in such manner as shall clearly indicate the payment thereof" etc.

On July 13th, 1866 the tax was raised to three cents, and again reduced by an act of the XXXIX Congress approved March the 2nd, 1867. The tax was wholly repealed by an act of the XL Congress approved Feb. 3rd, 1868.

There are no other laws upon the subject. However from time to time, circulars were issued by the department which were designed to instruct both officials, and the general shipping public.

I am indebted to the work entitled "Taxpayers' Manual" by, Hon. George L. Boutwell, compiled from authoritative sources, and published in 1866 at Boston by Little, Brown & Co., for much information, regarding the earliest period of Cotton Taxation.

The Commissioner of Internal Revenue was authorized by congressional enactment to make rules and regulations for the proper collection of the tax.

The office of Commissioner was a new one created as a war contingency. The incumbent had no precedents to guide him. Congress was enacting war tax measures almost daily. The office was overburdened with work. The thousands of collectors and assessors appointed to collect internal revenue taxes were largely men of no previous experience in this particular field of work. Contingencies wholly unexpected and unprovided for, were daily cropping to the surface. The

office was deluged with complaints, and requests for instructions, to be followed in peculiar or unforeseen circumstances. Consequently circulars of instruction, and rescripts to collectors dealing with every phase of the service, were of daily, and sometimes of hourly issuance. Weeks were consumed often in getting official answers to official queries, since the mail and railway facilities of the period were far behind the present day stage. Hence it was not to be expected that under such circumstances, the administration of the laws and the execution of the provisional details, prepared by the commissioner for the use of collectors, and others, would be uniform.

Undoubtedly in the beginning as each collector gave his individual receipt for taxes received, he also made some appropriate mark upon the bale of cotton or attached some token to show that the tax on that particular package was paid. From an old Planter I learn that bales were at first marked with brush and ink, as packing cases are still in our day. The words "Tax Paid" were invariably used, together with either the initial or full name of the collector, and the number of the district.

Parenthetically I may say that Mr. Henry Chapman of Philadelphia, Pa., has in his collection a copper "Tax Paid" mark, which is undoubtedly similar to the cotton stamp in purport, but was used for distilled liquor. It is the size of the big copper cent, circular in form, and is impressed on both sides, Obverse side in a circle around the edge, the words. "Manufactured at Cincinnati." In the center the words, "Whiskey - Tax Paid - Cin. 475 - on one barrel" in four lines. On the reverse side around the edge "United States of America" and the date 1868, a double foliated wreath with the single capital letter "B" completes what is believed to be a unique piece. The "B" is very likely the serial letter, and when we recollect that Cincinnati was the first district of Ohio in the Internal Revenue Service, we can trace a close relationship between the origin of the above, and the first brass cotton stamps which were used at the same place.

So when the law for the taxation of cotton went into effect, and for a considerable period thereafter, neither Congress nor the Commissioner had designated any fixed form or style of mark for a cotton stamp, and each collector was left to devise his own receipt. While some marked the bale with ink others attached a paper certificate. But this last, considering that the commodity was exposed to the inclemency of the weather must have been only a temporary expedient. At any rate the MODUS OPERANDI of Int. Rev. tax collection was still chaotic.

Some one about this time devised a form which would take on a more durable character, and the cotton stamp printed on CANVAS was the result. I believe this stamp of which only a single copy is known was printed in Washington, and issued to collectors by the department for these reasons. It has the impress of government execution, and finally, the design, an eagle on shield with arrows in talons is the same as that printed later on PARCHMENT: and this identical eagle is still doing duty as an embellishment on the current meat inspection stamp issued by the animal Bureau of the Dep't. of Agriculture.

For information bearing on this period, I applied to the department at Washington. My letter to the present commissioner, and his reply, will explain themselves.

Denver, Colo. Feb. 20th, 1912.

To the Commissioner
of Internal Revenue,
Washington, D. C.

Dear Sir:

I am writing for information respecting certain features of the war tax of 1863 for the purpose of publishing a monograph on the subject of tax stamps for cotton.

I am enclosing a print of an advertising circular issued jointly by the department, and E. A. Locke the manufacturer of "Metallic Tax Stamps". If you have a historian or other clerk long in the service, who might be able to give me the information, will you kindly advise me as to the following matters.

1st. Was the purpose of these stamps other than to show that the tax had been paid?

2nd. What did shippers have to pay for them? There is no price specified in the circular, and it is not reasonable to think that the department would furnish them gratis.

3rd. How long were they in use? Date of first use and when discontinued.

4th. Were they used for domestic shipments only? Or did their use include exports abroad?

5th. Was it necessary to use these on imports as a customs stamp or tag?

6th. Is there any record available, or printed statistics about the number issued, similar to the reports of the Supt. of Bureau of Engraving and Printing? Especially any accounts with the U. S. Metallic Stamp Co?

Finally any information concerning them will be greatly appreciated. As one of the side lights of that momentous period in our national history, I am sure the department will gratify me if possible in my endeavors to have historic accuracy concerning a matter now all but forgotten. There is no disposition to put your department to unnecessary trouble, nor to ask about matters which have no public interest.

Reference,—Judge Rucker M. C. from Coloardo.

Yours truly,

Charles A. Nast,

TREASURY DEPARTMENT

Washington, Feb. 27, 1912

Chas. A. Nast, Esq.,
Denver, Colo.

Sir:

I have to acknowledge receipt of your letter of the 20th inst., enclosing copy of an old advertising circular relative to metallic tax stamps for cotton manufactured by the United States Metallic Stamp Co.

In reply to your inquiries for information on the subject you are advised, first, that the law required that before cotton could be moved from the place of

production, there should be affixed thereto marks or other evidence of the payment of the internal revenue tax due thereon, and the marker shown in the advertisement in question appears to have been the evidence required by regulations issued under authority of the law by the Commissioner of Internal Revenue as showing that the tax on the bale of cotton to which it was affixed had been duly paid.

The law and regulations required that the cost of affixing such tags should be paid by the producer or shipper of the cotton, and the cost of the brass tag was presumably included in such charge, but this Office at this time has apparently no record of the cost price of the tags in question.

The tags in question appear to have been used during the entire time that a tax was imposed on cotton, that is, from the fall of 1862 until February, 1868, the crop of 1867 being the last crop which was subject to the tax.

Metal tags, as shown by the stamp thereon, appear to have been affixed only to domestic cotton subject to an internal revenue tax, and whether or not a similar tag was provided as a customs check is not known to this Office.

There appears to be no record or printed statistics available as to the issuance and use of such tags, the only reference thereto being found in the regulations issued in 1866, the earliest on file in this Office, in which it was held that the collector or deputy collector should, until otherwise instructed, affix "the metallic tag or mark heretofore used" to every bale of cotton on which the tax had been paid.

A copy of a circular, showing the amount of tax collected on cotton by years and districts, is enclosed herewith for your information, as well as a sample of the brass tags used to indicate that the tax on the particular bale of cotton to which it was affixed had been paid.

Respectfully,

R. E. CABELL

Commissioner.

Note: The brass stamp enclosed and referred to above is the variety known as script letter I, Type XIII.

As will be seen by the above, the records in Washington do not, so far as this matter is concerned, go back of 1866. As the use of these stamps was mainly before this date, we are left to surmise a good many things, and our conclusions must be based largely on the material at hand, namely the stamps themselves, and the circumstantial and documentary evidence to support our inferences.

Before detailing the various types and describing the varieties, I wish to call attention to the different patents issued covering these marks.

First: "Patent 38,363. To Porter Fitch of Brooklyn, N. Y. APRIL 28, 1863. Mark holder for bales.

Second: "Patent 39,944. To Henry D. Mears of Washington, D. C., SEPT. 15, 1863. Incorrodible mark for bales of cotton."

Third: "Patent 42,860. Edward A. Locke, Boston, Mass. May 24, 1864. Tag for cotton bales."

Of these three patents the first refers to the canvass and parchment form of label, type I (see illus.) while the other two cover all forms of metallic (brass) stamps.

There is in existence an authentic copy of a used canvass stamp (Deats collection) but I know of no copy of a used parchment stamp. I am inclined to think that the parchment stamps are all remainders, and that the Mears patent came so soon after, that it was superseded by the latter. There was only five months interim between the two patents.

Here I must point out a note-worthy fact. All the brass stamps, without exception, have impressed on the shank or stem in some form sometimes in an oval, (Lock style) or in a straight line, (Mears style) the words:

"Patented April 28, Sept. 15-29, 1863, May 24, 1864."

It will be noticed that these dates embrace the three patents above. This argues that some agreement must have been reached by the several patentees. They very likely pooled their differences for mutual profit and

protection. A very powerful reason for this assumption is to be found in the fact that the government reserved the right to supervise the manufacture and distribution of these tax stamps, just as it does today in the matter of Tin Foil stamps for tobacco.

By reference to the circulars reproduced in this work, it will be seen that shippers were directed to procure stamps from the department at Washington (or its agents presumably) and there also collectors applied for the "stiletto" the use of which was necessary in affixing properly the stamp to the bale.

The reason for including Fitch the first patentee in the trust, or pool may be found in the harpoon-like barb. Later barbs were differently shaped and attached, but the principle of introducing and anchoring to the contents of the bale was the same.

Tho it may be regretted that we have no official documents or figures covering this time, it must be remembered that the work of this division of the Int. Rev. Service was but a very small part of the volume of business transacted by the department.

In a general way it may be said that the smaller sized brass stamps were manufactured by, H. D. Mears & Co., these have the stamp at the right end of the piece, the barbed end being at the left. The larger sized stamps were made by, E. A. Locke, the last patentee.

There was also a difference in the barbs of these two, that of Mears being flat and stapled, while the barb on the Locke variety was grooved, and was fastened to the shank or stem, by having the edges turned in and under the main piece. This barb is impressed with a design of a few parallel indentations, so placed as to look like a feather, hence Mr. Henkels calls this type the "feathered" barb. While most of the large varieties have the grooved barb, some like serial letters H. I. J. K. etc., have the flat stapled barb, which might indicate that Mears had manufactured these, especially is this plausible when we perceive that these varieties have the slender light faced Capitals, while those of Locke have block letter Capitals.

While scouring the country for information regarding these stamps Mr. W. F. Greany wrote me that he possessed the original box in which 200 Mears & Co., stamps had been packed, and that on the lid was pasted the circular of instructions. This interesting relic I sent for, and am pleased to reproduce in this book. Its value cannot be overestimated as clearing up many questions heretofore unanswered.

The circular, an illustration of which I have chosen as frontispiece, came from Arkansas. The original is printed on thin white tissue paper, about 10x14 inches, and served as a wrapper for 50 Locke stamps. It was fully described by me in Mekeels' Weekly, in its issue of Dec. 17th, 1904.

From the South also I was lucky enough to get a few torn and damaged receipts for shipments of cotton, in which the metallic tax stamps were mentioned. I have only space to reproduce one. The date is missing:

“Rec'd. of J. T. Petrit & Co.,

54873

3 B. C. Series T. 54875

acct. of J. M. McCurdy

Easley's Landing.”

Note: The only other stamp of letter “T” known is in the Deat's collection No. 93886. Looks as though 40,000 of this serial letter had been made.

And now in conclusion a word as to displaying these marks. I find a home-made book in which the leaves are 14x17 inches in size, with a beveled mat one-half inch wide all around the edge so that the board is counter sunk, is the very best way to keep them. they may be attached by fastenings of string and eyelets.

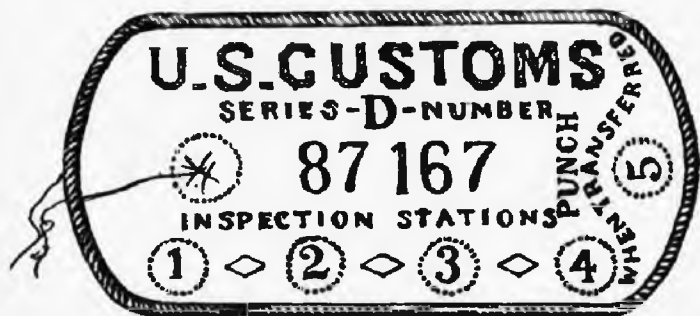
The Author.



TYPE I

Size of engraving. There are two varieties. On the reverse side in seven lines the following printed in black. "DUTYPAID—Day of—186—Collector—Weight lbs.—No.—Marks." This was undoubtedly intended for a Customs Stamp. A used specimen on canvas is known.

1. Canvas
2. Parchment



TYPE II

Nothing is known of this specimen. Made of thin sheet brass, with all letters and figures embossed same as in succeeding types. The word "Customs" is significant. Its size and evidences of governmental origin, preclude all idea of its use at a small depot. I am of the opinion that it originated in New York and was intended for a customs stamp on cotton. Mr. Deats in a note says "This was evidently the same shape as all the rest of the brass stamps, and has been cut down by some one to get it into a stamp album?"

The only objection to this theory is the punched hole through which a wire might have been passed to fasten it to the bale instead of a barb.

1. D 67167



TYPE III

This is the first of the small letter series, and is undoubtedly a Mears & Co. Stamp. The figures at right are die sunk with a hand stamp, everything else being embossed. Flat barb at left. Size of stamp proper 50x30 m m., whole length to point 255 m m.

1. A 1070 First District Ohio. Thomas Spooner Collector
2. A 2157 Twenty-second District Pa. John Shea Collector



TYPE IV

Same size as last. Quite a number of copies of this type are known. Most of them sent in by collectors range from 14401 to 14600, the numbers on the circular in the illustration. The copy in the Deats collection, formerly owned by W. C. Vanderlip, is numbered 40486. It is possible that some 25000 stamps of this type were struck off. The small "B" in upper right corner is embossed like all the rest of imprint. The figures, are die sunk by hand stamp. Flat barb at left.

1. B to 14401 to 40486.



TYPE V

Same size as last two preceding. Flat stapled barb at right. In my opinion this as well as all small letter varieties are Mears patent. The small letter "A" is placed in center, but the figures which crowd the reading, are 8 m m. high, die sunk by hand stamp.

1. A 46526.



TYPE VI

This is a modification of above. The figures are only 6 m m. high and are embossed together with all the letters. Evidently a single impression now takes the place of two operations. Of this type the letter "D" is very common because of the discovery of a lot of remainders. Two varieties known;

1. D 88806 to 89130
2. E 6596

An interesting question comes up here. The next type to be illustrated contains the serial letter "G" and the question is in which type may we expect some day to find the letter "F." This or the following.



TYPE VII

The words "Tax Paid" now disappears and the words "Internal Revenue" are the chief distinguishing mark. Same size as last. Flat stapled barb at right. Figures are 6 m. high. This type are all remainders.

1. G 83700 to 83776.



TYPE VIII

With this type begins the large sized stamp, made by A. E. Locke. Size of stamp proper 70x36 m m.; whole length to point 280 m m. The serial letters are the commonly called block type, but approximate "Century Bold" style. The barb at right is grooved. There are twelve varieties. Of these the letters "C" and "G" are remainders. In giving the lowest and highest numeral it is not to be supposed that the intervening numbers necessarily exist. I note only those stamps seen, or which have documentary evidence to support the claim.

- | | |
|----------------------------|-----------------------------|
| 1. A 74068 | 7. G 5647 to 86264 |
| 2. B 22938 | 8. R 59569 |
| 3. C 34710 to 85810 | 9. S 65510 |
| 4. D 61831 to 77536 | 10. T 54873 to 93886 |
| 5. E 40050 | 11. U 33621 |
| 6. F 88913 | 12. V 37361 |



TYPE IX

Century Bold Capitals.

Same as preceding except that the figures are only 6 m. high. Grooved barb at right. Letters "D" and "W" are remainders.

1. **D** 53709 to 54306
2. **E** 62443
3. **W** 68874 to 68892
4. **X** 48300
5. **Y** 14584
6. **Z** 92493



TYPE X

Same size as preceding. Serial letters in Gothic Capitals. Flat stapled barb at right. Two varieties only are known of which "K" are remainders.

1. **J** 59934
2. **K** 17469 to 19591



TYPE XI

Gothic Capitals. Flat stapled barb at right. Same size as preceding except figures are the large variety $12\frac{1}{2}$ m m.

1. I 43836
2. J 68318
3. O 17248
4. P 55723



TYPE XII

Same as last but the word "PAID" is embossed in the blank space at left, these letters were evidently added afterwards as in some cases the alignment is very bad. In the originals the letters are lighter faced than in the etching above.

1. H 80894
2. K 9890
3. L 6689
4. M 69765
5. N 88620
6. Q 44546



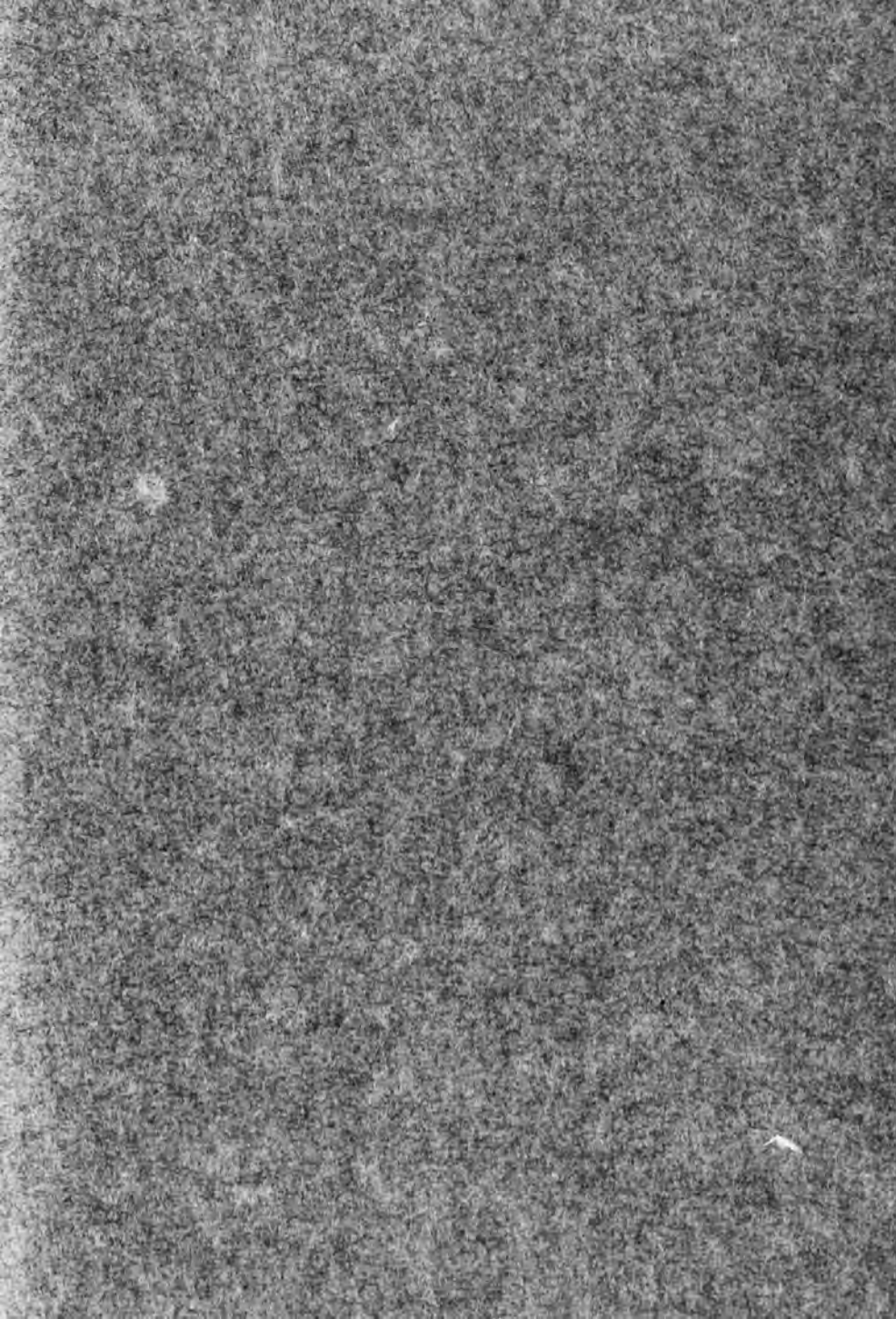
TYPE XIII

The "Script" type same size as foregoing. Grooved barb at right. No used copy is known, and I am of the opinion that this is the very last cotton stamp made. It is the only type of which the department at Washington has any knowledge, some remainders still being on hand.

It was very likely determined to use this script "J" instead of the Gothic J on account of similarity to the letter J. That trouble has arisen heretofore in other departments owing to the confusion of these two letters in making out reports, is shown in the fact that the department in printing Lock Seal stamps leaves out of the series at the present time the letters I and O on account of nearness to design and the consequent liability to mistaking them for the serial letters J and Q which letters are both used.

Of course this is only a theory but it likely is correct nevertheless.

1. J 40451 to 66212



1986
CHIVERS