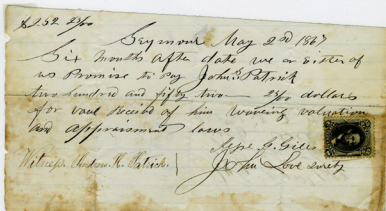


Lincoln on Revenues:

The Martyred President's Immediate and Enduring Presence on U.S. Tax Stamps, 1865 -1940



The above promissory note was subject to a tax of 15¢ (over \$200 at the inland exchange rate of 5¢ per \$100). The Lincoln postage stamp has been applied in lieu of a revenue stamp -- an illegal usage.

The assassination of President Abraham Lincoln was a defining moment for the United States. A year after the death of Lincoln the Post Office Department issued a stamp in the mourning color black featuring the martyred president, often called the country's first commemorative stamp. Yet the shock of Lincoln's death was seen much more quickly on the country's revenue stamps.

The American Phototype Company had an approved design for stamped paper with the head of Lincoln on May 31, 1865, a mere 46 days after an assassin's bullet had fatally wounded the President! From that beginning, Lincoln continued to be an important subject chosen by revenue stamp printers until the eve of World War II in 1940.

This exhibit captures the history of printing of revenue stamps during the span from 1865 until 1940. Examples of essays, proofs, issued stamps, and various usage by the numerous printers of revenue stamps are presented. A secondary purpose of the exhibit is to show a broad cross-section of taxation over the span of years on which Lincoln's portrait endured on United States revenue stamps.

LINCOLN ON REVENUES

Plan of Exhibit

Revenue Essays on thin Wove Paper



Light Carmine



Dull Brown

These two revenue essays further capture the immediacy of the use of Lincoln on the nation's revenue stamps. Although the originator of the design remains unknown it can firmly be dated to the late 1860s, soon after Lincoln's assassination and from the period when the bank note companies and the Bureau of Engraving and Printing were experimenting with methods to combat the removal of cancellations and reuse of stamps.

I. Era of Competition (1865-1877)

The first thirteen years are characterized by the competition among the various bank note companies, contact printers, and the young and fledgling Bureau of Engraving and Printing. During that period of time we see material from the American Phototype Company, American Bank Note Company, Continental Bank Note Company, and the National Banknote Company. Some of the stamps were singular productions of these companies and in other cases the stamps were printed by both a bank note company and the Bureau of Engraving and Printing (usually the frames were first produced by the bank note companies and then the Bureau printed the central portion in black).

I. The Bureau Era (1878-1940)

With two exceptions (imprinted stamp paper and tobacco tin foils) the Bureau took over the printing of all revenue stamps in 1878. The elaborate designs of the bank note era continued until the first decade of the twentieth century, when cost consciousness necessitated simpler and smaller designs. By the advent of World War I, the lower denomination stamps were being printed by the cheaper offset lithography. However, the more elaborate designs featuring the portrait of Lincoln were still engraved and continued to be used for higher denomination stamps until the advent of World War II.

Some Notable Examples:

1. Stamped Paper type P and the type V approvals in frame 1.
2. Lake Superior Ship Canal Bond with type P in pink (only recorded example) in frame 1.
3. Stamped Paper type R in brown (discovery example) in frame 3.
4. Snuff essay in frame 4.
5. Future delivery provisional on silver tax stamp in frame 8 (only recorded example).

Era of Competition (1865-1877)

This period was characterized by the competition among the various bank note companies, contract printers, and the young and fledgling Bureau of Engraving and Printing. During that period of time we see material from the American Phototype Company, National Bank Note Company, Continental Bank Note Company, and the Bureau of Engraving and Printing. In some cases the stamps were actually joint productions of one of the bank note companies and the Bureau.

AMERICAN PHOTOTYPE COMPANY REVENUE STAMPED PAPER FIVE CENT DESIGN

Approval



The approval of the five cent design
came on May 31, 1865,
a mere 46 days after a bullet had felled Lincoln.

The first use of the five cent design followed swiftly after the approval of the design. A June delivery included certificates of deposit for a neighboring bank, the American Exchange National Bank.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENT (Type V) PROOF

Approval



The approval of the fifty cent design came on June 22, 1865.



Photograph of Lincoln by Matthew Brady taken on February 9, 1864. There were four different poses taken on this day, one of the others was used for the engraved portrait of the \$5 bill, as well as the 1903 5¢ and 1922 3¢ postal issues.

The first use of the fifty cent design followed swiftly after approval of the five cent design. It found relatively light usage in fiscal year 1865 (only 100 delivered in June) and in fiscal year 1866 (500 delivered in April and 1,000 delivered in August 1866).

AMERICAN PHOTOTYPE COMPANY ESSAYS

Ten Cent (Type R) Proofs Duthie Patent Essays

Vertical
Gray Lines



Horizontal Gray and
Rose Lines



James Duthie was the first engraver hired by the National Currency Bureau (later to become the Bureau of Engraving and Printing). He later joined the American Phototype Company in New York and patented (Patent No. 125,550, April 9, 1872) these ruled lines in "writing ink" printed across the face of revenue stamps as a means to defeat those who would try to wash the cancellation off the stamps for eventual reuse.

The 1875 Revenue Stamp Competition



In 1875, the American Phototype Company entered the competition for printing revenue stamps. Three styles of essays were developed for submission including these Lincoln head essays intended for paying the two cent tax on bank checks, the only remaining documentary tax after October 1, 1872. These essays are easily identifiable as the work of the American Phototype Company by their ornamentation which had been used previously for revenue stamped paper in the 1860's. The frames were produced by letter press and the Lincoln vignette is engraved and pasted onto the central portion of the frames. The contract was awarded to the National Bank Note Company.

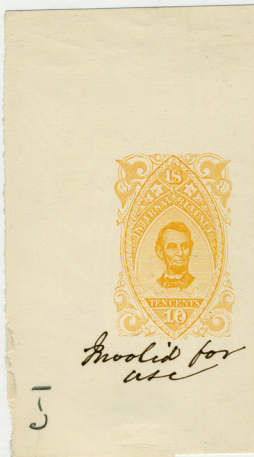
**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
COMBINATION PROOF SHEET**



The American Phototype Company prepared designs for the six denominations required by the documentary taxes in 1865. Three of the denominations (the 5, 10, and 50 cents) featured the head of Lincoln. It seems reasonable that this composite proof sheet, showing all six denominations, was prepared to show off the work of the company. The color orange was the dominant color used by the company from mid-1866 through early 1870, suggesting that this was not an initial production.

**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
TEN CENT (TYPE R) PROOFS**

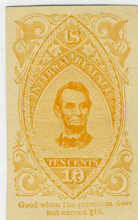
On Wove Paper



On Pink Card



On Card With Inscription



The proof with the handwritten "invalid for use" may have been prepared as a sample for a printer to see how the stamp would fit on a document that later would be imprinted by American Phototype. The proofs on pink card may have been produced about 1869 as an experimental method to make it more difficult to reuse the imprinted stamp.

**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENT (TYPE P) PROOFS**

On Thick Wove Paper
In Combination With One Dollar



Thick Wove Paper

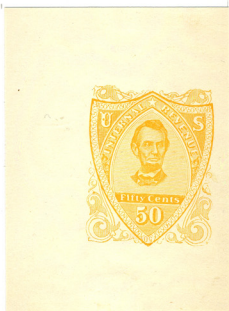


On Card



**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENT (TYPE V) PROOFS**

On Thick Wove Paper



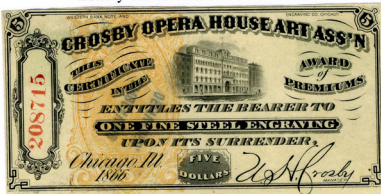
On Card



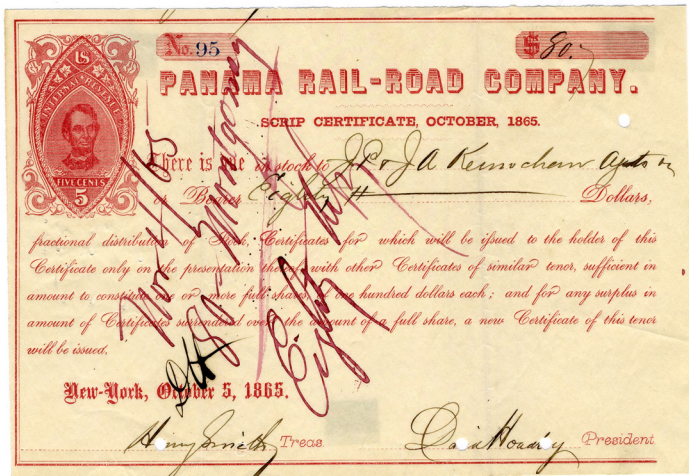
**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — THE CERTIFICATE RATE**

The Crosby Opera House Art Association concocted an elaborate scheme to unload its real estate and art. The holder of the winning "certificate," or lottery ticket, became the new owner of the Opera House. Others received one of the art works in the Opera House. Although lotteries were illegal, if sold across state lines, these skirted the law by declaring themselves "certificates" entitling the holder to "one fine steel engraving," an item of merchandise.

Lottery Ticket Taxed as a Certificate



Scrip Certificate



This particular document comes from a solicitation of the Panama Rail-Road Company, raising funds for the building of the railroad. If an individual wished to invest less than \$100, the price of a single share, their investment was held in these scrip certificates, which could be traded or sold. When an investor had enough certificates for one or more shares of stock, they could be exchanged for stock certificates. The tax on these certificates was five cents.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — THE CERTIFICATE RATE

Pawn Receipt

No. 16913 PAWNERS BANK. Page 214
35 UNION STREET. Boston, July 29, 1868
Received of Ann Jackson in pawn,
one Canton Shawl and Dia. Ring
V. 65
for loan of Forty five dollars, — cents,
at one and one half per cent per month for storage and interest, payable in
6 months from date of loan. Due Jan'y 29, 1869
MEMO. This Card must be returned to the Bank when the above property is to be redeemed. If lost, notice to be given at the Bank at once. Property pledged may be redeemed at any time on or before the day the loan becomes due as above mentioned, on payment of the loan, and the interest at the above rate to the time of payment. If not paid when due, the property according to the terms of the Charter must be sold at public auction, and the surplus, any, after payment of loan, interest and expenses, will be paid to the pawnor if applied for within one year from the day the loan becomes due. If not applied for within that time, it is forfeited to the Bank to be carried to the Profit and Loss Fund for charitable purposes.
J. A. Warren Appraiser. C. B. Foster Cashier.

This is a pawn receipt issued by the Pawners Bank of Boston for \$65 in value for "one Canton Shawl and Dia. King". The loan was in the amount of \$45 and had to be repaid one year after issuance. This was taxed at the 5¢ general certificate rate.

**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — PAYING AN AGREEMENT AND A CERTIFICATE RATE**

\$1000 Bond of the Blue Ridge Rail Road Company

Company, in South Carolina, and the several railroad companies herein named, have executed to us a Deed of Trust or Mortgage, purporting to convey their several roads and their appurtenances, with all the rights and franchises, property and privileges of said companies, as specified in the instrument, in trust for the benefit of the holders of the Bonds of the Blue Ridge Railroad Company, in South Carolina, of similar tenor as the foregoing, to an amount not exceeding in all Four Million Dollars, with power to take possession of, use or sell the same, or any part thereof, after a default in paying the interest or principal of the said Bonds, or any of them, and that the foregoing is one of the several Bonds described in and secured by said Deed or Mortgage; and that we have caused the said Deed to be recorded in the proper offices of the States of "South Carolina," "Georgia," "North Carolina" and "Tennessee."

Wm. H. Lewis
Wm. H. Lewis
Geo. A. Cameron

Trustees.

Comptroller General's Office,

Columbia, S. C.,

May 3rd A. D., 1870

Whereas, by Acts of the General Assembly of the State of South Carolina, passed on the twenty-first day of December, eighteen hundred and fifty-four, and the sixteenth day of September, eighteen hundred and sixty-eight, respectively, the Comptroller-General is authorized and directed to endorse the guarantee of the State upon the Bonds of the Blue Ridge Railroad Company, in South Carolina.

Bonds are often complex documents and frequently required stamps to pay for several aspects. Here we see separated out on the reverse of the bond two separate statements subject to taxation. The one at the top is the trustees' certificate, informing the bond holder that these bonds are secured by a mortgage, in other words these are secured bonds (as opposed to "junk" bonds which were merely promises to pay). The statement at the bottom was authorized by the Legislature of South Carolina, pledging the funds of the state for the payment of the principal of the bond, and signed by the State Comptroller-General. The statement constitutes an agreement, subject to an additional 5¢ tax.

J. L. Meagle

Comptroller-

General of South Carolina, by virtue of the authority vested in me by the State to endorse this Bond, and pledge the faith and funds of the State to the payment of the principal of the within Bond, and the interest thereon, as therein stipulated.

In witness whereof, I have hereunto set my hand as Comptroller-General written.

J. L. Meagle
Comptroller-General.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — THE AGREEMENT RATE
plus TWO CENTS CERTIFICATE RATE UNDER \$100

New Jersey Real Estate Agreement and Receipt

A. D. MELLICK, Jr., & BRO., Auctioneers,
AND DEALERS IN
NEW JERSEY REAL ESTATE,
No. 6 PINE STREET, NEW-YORK.

No. _____ May 6 1872

Received from S. B. Wright
Fifty Dollars,

being ten per cent. of the amount of his purchase at auction, this day, of
Plot # 23

for the sum of
\$ _____ Dollars.

for which a good and sufficient title is to be given by the Vender.

This payment is made and received in reference to the conditions announced at the
sale, and payable to the seller, on the return of this RECEIPT to us, endorsed by the purchaser.

The Auctioneers are not responsible for the performance of the Contract of Sale.

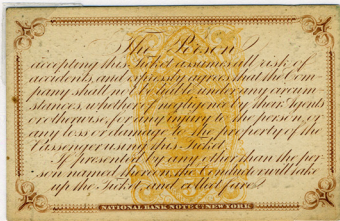
\$ 50 _____ S. B. Wright Auctioneers.

RECEIPT FOR DEPOSIT.

This is an auction agreement and receipt issued by A.D. Mellick, Jr. and Bro. Auctioneers of New York, dealers in New Jersey Real Estate. Real Estate plot #23 was placed into auction in the amount of \$50. This was taxed at the 5¢ agreement rate and also at the 2¢ certificate of deposit rate for under \$100.

**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — THE AGREEMENT RATE**

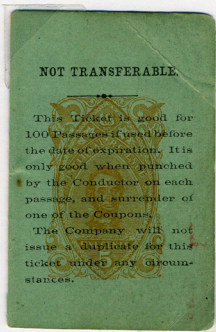
Eire Railway Railroad Pass



This 1871 railroad pass of the Erie Railway was taxed as an agreement. It was exquisitely engraved by the National Bank Note Company printed in green, signed by Jay Gould as President, and issued to Sam Ross, stray car and freight agent.

Railroad Ticket Book

Railroad ticket books were taxed as agreements. This is the back page only where the imprint is centered.



Back page of ticket coupon book reads, “NOT TRANSFERABLE.”, “This ticket is good for 100 passages is used before the date of expiration. It is only good when punched by the Conductor on each passage...”

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — AGREEMENT RATE

N^o 58 - 50 Shares,

To Geo. J. Whitney,
Rochester, N.Y.

Transferred by
(original subscription),

On surrender of Scrip, N^o.
in the Merchants Despatch Transportation Company,
for Shares.

Received from the **MERCHANTS DESPATCH
TRANSPORTATION COMPANY**, Scrip for

Shares, as above,
and I hereby agree to become a member of said
Company, upon the terms and conditions contained
in its Articles of Association, as fully in all re-
spects as though I had signed such Articles.

Dated, Sept. 7th 1871.

to Geo. Darling, personally

This agreement is on the stub of the stock certificate kept in the company records. When the ownership of a share of stock was transferred to a new owner, the agreement to do so was taxed at the rate of five cents.

The brown color of the imprinted stamp is somewhat unusual and seems to have been used late during the period of use (1865 - 1870) of the Lincoln design stamp.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — AGREEMENT RATE



These notes were a successful way of evading the 10% tax on circulating currency. Although the four notes on this and the previous page have been cut from the same remainder sheet, circulated examples do exist. The cancelled, circulated notes are toned and punched with the imprinted revenue stamp barely visible. Approximately 4000 sheets are believed to have been issued for circulation.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — AGREEMENT RATE

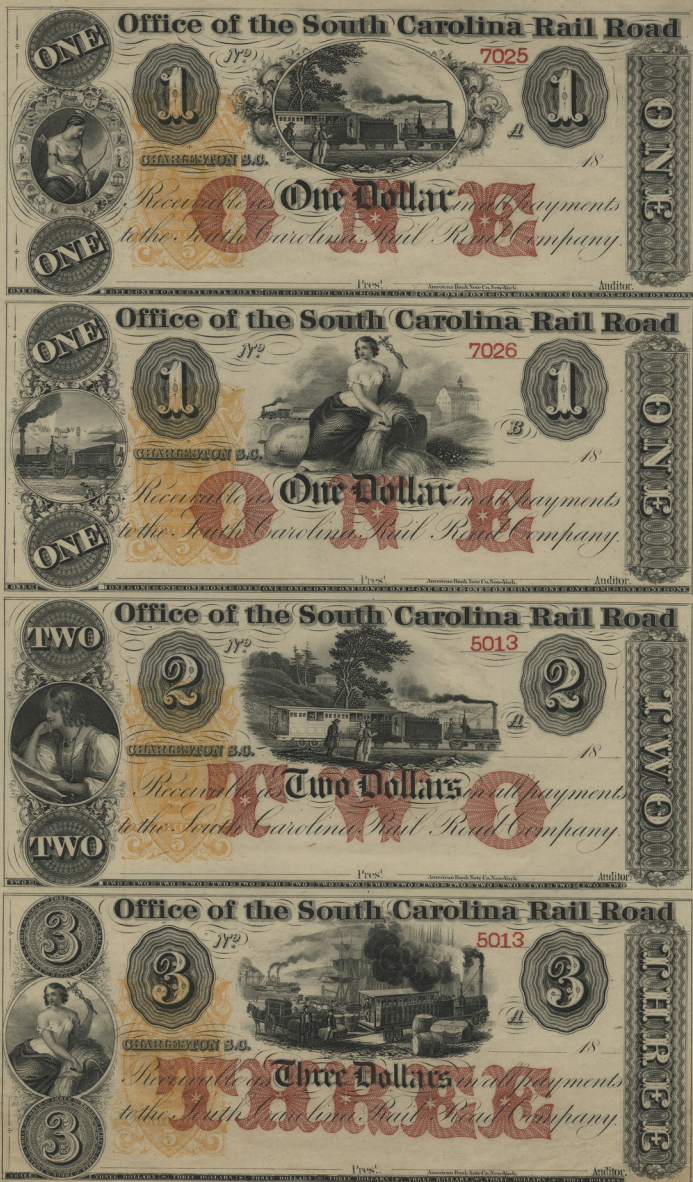


The imprinting of the five cent tax stamps on these notes paid the tax on the implied agreement contained in the wording of these notes. The notes were printed in sheets of four consisting of two different \$1 notes, a \$2 and a \$3 note. The serial numbering began with 1001. The two \$1 notes on a given sheet were consecutively numbered, while both the \$2 and \$3 notes were assigned the same numbers. Thus the second sheet that was serially numbered would have used 1003 and 1004 on the \$1 notes and 1002 would have been assigned to both the \$2 and \$3 notes.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS

Script (Fare) Notes of the South Carolina Rail Road -- Uncut Sheet

Four different notes (two different \$1 denominations, a \$2 and a \$3) were printed from a single plate. In the complete sheet the \$1 notes are always consecutively numbered as shown here. No. 8808--No.8807



Imprinting of the five cent tax stamps on the notes is intended to pay the tax on the implied agreement contained in the wording of these notes.

Since circulating currency was subject to a 10% tax, the imprinted 5¢ revenues were clearly a deception to prevent the government from collecting at a higher rate.

These fare notes were probably issued due to the lack of coins/currency in the South during the reconstruction era.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — PAYING AN AGREEMENT

The Little Schuylkill Navigation, Rail Road & Coal Co.
Transfer of Stock

For Value Received ¹³

Catherine B. Howe

by Attorney do hereby Assign and Transfer to

William J. Miskey

Thirty (30) Shares,

of the Capital Stock of

The Little Schuylkill Navigation, Rail Road & Coal Co.

on each of which Shares, fifty dollars has been paid

Witness my hand and seal this 2nd day

of December 1870

SEALED AND DELIVERED }
IN PRESENCE OF }

Catherine B. Howe

For

Jos. Lapsley Wilson

This document probably is taken from the company book recording the current ownership of shares of stock. The company had the stubs with the notations regarding transfer of ownership imprinted with a type P stamp to pay the five cent tax on agreements.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS --
PAYING THE AGREEMENT RATE

Office CHICAGO, ROCK ISLAND AND PACIFIC RAIL ROAD COMPANY,
No. 18 William Street.
NEW YORK, March 7 1866

No. 144

This Agreement Witnesseth, That Geo. L. Whitney
has surrendered to this Company 1 Receipt of The Union Trust Company, entitling him to
\$ 300 of the Bonds of the CHICAGO, ROCK ISLAND & PACIFIC RAIL ROAD COMPANY, and interest
thereon at Seven per cent. per annum, from 1st December 1865, to 1st September, 1866. The Bonds for the
principal sum have been delivered, and the interest, or such portion thereof as may not be required to pay costs and expenses,
as provided by agreement, between the holders of Bonds and Stock of the Mississippi and Missouri Rail Road
Company, and Geo. W. Stanton, Jr., John Elliott and D. Nelson, Committee, will be paid to the holder hereof,
whenever, in the opinion of J. P. Tracy, Joseph E. Hofffield and W. W. Phelps, or any two of them, it shall be
right and proper so to do.

Geo. L. Whitney Secretary.

L. H. Burrow & Co., Printers & Stationers, No. 13 William St., N. Y.

This agreement is one of the few reminders of the complex transactions that occurred in the period of rapid expansion for the railroads following the Civil War. It is an agreement to exchange depository certificates for bonds of the Chicago, Rock Island and Pacific Rail Road Company. However, it is more complex than that, also involving shareholders of the Mississippi and Missouri Rail Road Company. Whatever the exact nature of the contract or agreement, the tax rate was five cents.

No. 166 \$187.50
To G. L. Whitney
Union Trust Company Receipts surrendered, \$ 2,187.50
No. 477
Paid as follows:
In Bonds of \$1,000 each, No. 684 } \$ 2,000
to No. 685 inclusive,
In Bond of \$500, No. _____ \$ _____
In Fractional Agreement, \$ 187.50
\$2,187.50
Received the above described Bonds Fractions,
and Interest Agreement,
New York, March 7 1866
Geo. L. Whitney
Secretary.

No. 166 (Fractions.) \$187.50
Office CHICAGO, ROCK ISLAND AND PACIFIC RAIL ROAD COMPANY,
No. 18 William Street.
NEW YORK, March 7 1866

This Agreement, made this day between the CHICAGO, ROCK ISLAND AND PACIFIC RAIL ROAD COMPANY,
and the holder hereof, Witnesseth, That G. L. Whitney
has deposited in the Office of this Company Receipts of the Union Trust Company, entitling him to
\$ 2,187.50 of the Bonds of this Company, of which Bonds to the amount of \$ 2,000
have been delivered. And the holder of this agreement will be entitled to receive the balance of said sum (\$ 187.50)
in Bonds, upon surrendering agreements of like tenor, in sums of \$ 1,000.
(This agreement is not entitled to Interest.)
Geo. L. Whitney Secretary.

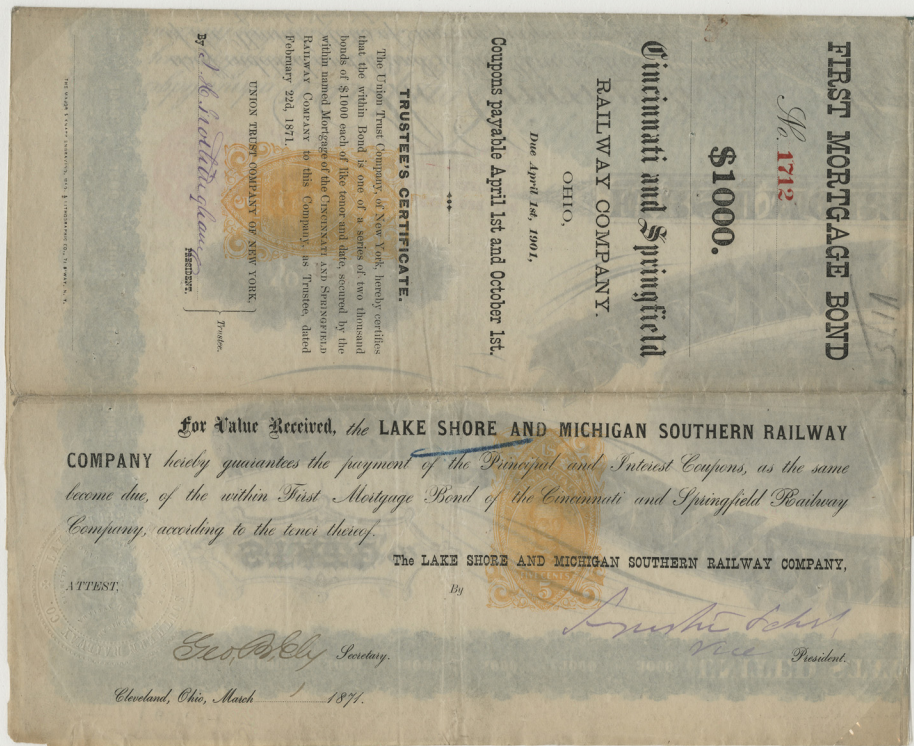
L. H. Burrow & Co., Printers & Stationers, No. 13 William St., N. Y.

This is a fairly simple agreement reminiscent of the Panama Rail-Road solicitation for funds. In this agreement depository certificates have been exchanged for \$1000 bonds of the Chicago, Rock Island and Pacific Rail Road Company. It is agreed that the excess amount (a fraction) can be exchanged at a later date when supplemented with other fractions totaling \$1000.

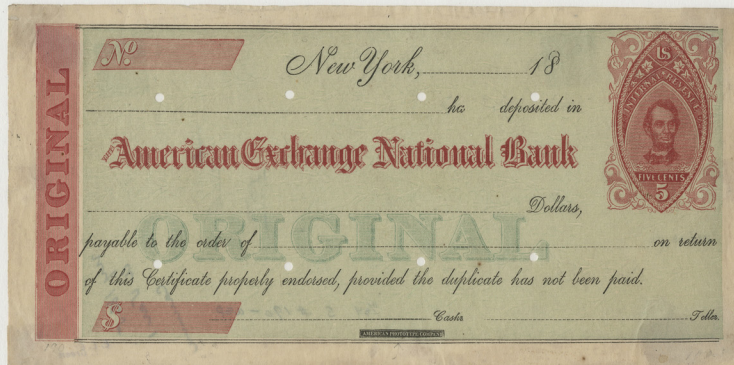
AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS -- PAYING AN AGREEMENT AND A CERTIFICATE RATE

\$1000 Bond of the Cincinnati and Springfield Railway Company

Bonds are often very complex instruments. The reverse of this bond contains a trustee's certificate (subject to the 5¢ general certificate rate) indicating that this is one of 2,000 bonds secured by a mortgage of the company to the Union Trust Company of New York. The second agreement is by the Lake Shore and Michigan Southern Railway Company guaranteeing the payment of the principal and interest of the bond, showing its financial interest in the Cincinnati and Springfield Railway.

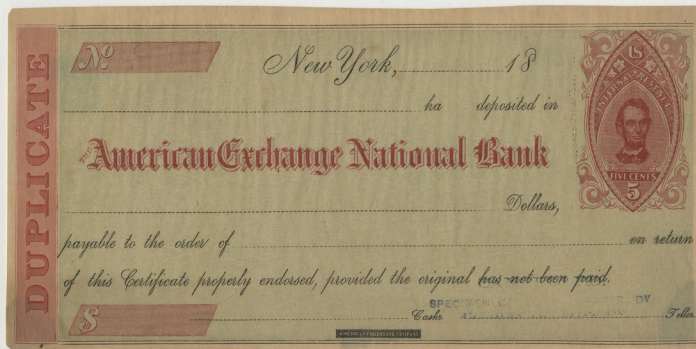


AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — SPECIMENS (ORIGINAL & DUPLICATE)
FIVE CENTS — CERTIFICATE OF DEPOSIT OVER \$100



AMERICAN EXCHANGE NATIONAL BANK

The first use of the five cent design was for a certificate of deposit of the American Exchange National Bank, 128-130 Broadway, NYC, less than a block's walk from the American Phototype Company's location on Cedar Street.



The certificates were printed as pairs, ORIGINAL at top and DUPLICATE below.
The small 8 holes shown on the "original" document served as a cancel for this specimen.

The manuscript "D" (faint) on the "duplicate" specimen in the No. box above indicates that this was the fourth order for imprinting in June, 1865.

COMMERCIAL WAREHOUSE COMPANY

Red was the dominant color for imprinting stamps in 1865 and through the middle of 1866.

Certificates of deposit from only two different institutions have been recorded with the five cent design and the color differs widely on the two as seen here.

The tax on all certificates of deposit (CD's) over \$100 was five cents.



AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — CERTIFICATE OF DEPOSIT OVER \$100

The tax on certificates of deposit (CD's) over \$100 was five cents.

WHEELING SAVINGS INSTITUTION

Few banking institutions availed themselves of the opportunity to have their certificates imprinted with the tax stamps, saving their employees the time to place an adhesive stamp on each certificate when it was issued.



ROCKY MOUNTAIN NATIONAL BANK

Orange became the dominant color for imprinting stamps about midway through 1866. The official reason for the change to orange is not known, but it may be simply that it is easier for writing to be seen over an orange stamp than it is over a red stamp.

This particular usage from Central City, Colorado is an engraved certificate from the Colorado Territory.



AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS -- CERTIFICATE

\$1000 Bond of the Lake Superior Ship Canal, Railroad and Iron Company

The basic \$1 imprinted stamp at the left pays the tax rate on mortgages of 50¢ per \$500. The tax stamps could be placed on the mortgage document or as seen here on each of the bonds. The additional 5¢ stamp at the right pays the tax on the trustee's certificate at the bottom the face of the bond.



LAKE SUPERIOR SHIP CANAL, RAILROAD & IRON COMPANY

Know all men by these presents, that
The Lake Superior Ship Canal, Railroad and Iron Company is indebted to the Union Trust Company of New York in the sum of **ONE THOUSAND DOLLARS** in United States Gold Coin which said premises to pay to the said Union Trust Company or bearer at the office of said Trust Company in the City of New York on the first day of May 1891 with interest thereon at the rate of seven and 7/8 per centum per annum in United States Gold Coin payable semi-annually at the office of said Trust Company on the first days of May and November in each year upon the presentation and surrender of the annexed Coupons. This bond is one of a series of three thousand five hundred of the annexed tenor and date, numbered from 1 to 3500 inclusive and issued by the said Lake Superior Ship Canal, Railroad and Iron Company to provide the funds to take up and cancel all the bonds of said Company heretofore issued and to build a Rail Road from Green Bay to the Iron Works of said Company and to provide the means to run and develop the same. The payment of the principal and interest of said Bonds is secured by a deed of Trust bearing even date herewith made by the said Lake Superior Ship Canal, Railroad and Iron Company conveying unto the said Union Trust Company in trust for the security of the payment of the principal and interest of this issue of Bonds its Ship Canal twenty four miles long and 100 feet wide from Green Bay through the Lake Superior and its hundred thousand acres of Pine and Mineral lands in the State of Michigan and the Rail Road from Green Bay to said Company's Iron Works together with all the property of said Lake Superior Ship Canal, Railroad and Iron Company real and personal and its rights franchises and franchises. And it is agreed that if the said Company shall fail to pay the principal or any part thereof or any of the interest on any of the said Bonds at any time when the same shall become due and payable then after six months notice and upon the written request of the holders of 25% of said Bonds or of such of them as shall have been actually and in good faith negotiated and issued and shall then remain unpaid the said Union Trust Company, its successors and assigns are authorized and required to convert said Canal and its equipment and said Rail Road and its equipment and all the said lands franchises and property into money and apply the same to the payment of said Bonds and such interest as may then be coming due with power to buy in said property for the benefit of the bond holders. This bond shall pass by delivery unless registered on the books of the Company in which case it will only pass by being transferred by the registered holder thereof until some such holder shall make it payable to bearer when it shall again pass by delivery. In testimony whereof the said Company has caused its corporate seal to be hereunto affixed and these presents to be signed by its President and Treasurer this first day of May in the year one thousand eight hundred and seventy one and the corporate seal of said Union Trust Company is hereunto affixed.

Alfred Hildreth Treasurer



P. J. Stacey President



LAKE SUPERIOR SHIP CANAL CO. 1000 BOND

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE CENTS — CERTIFICATE

\$1000 Bond of the Milford and Matamoras Railroad Company

The basic \$1 imprinted stamp at left pays the tax rate on mortgages of 50¢ per \$500. The tax stamps could be placed on the mortgage document or, as seen here, on each of the bonds. The additional five-cent (5¢) stamp at the right pays the tax on the trustee's certificate at the bottom of the face of the bond.

Know all men by these presents, that the Mifford and Matamoros Railroad Company acknowledges itself indebted to the Farmers Loan and Trust Company, of the City of New York, or Bearer, in the sum of One thousand Dollars, lawful money of the United States, which sum it promises to pay to the said Farmers Loan and Trust Company, or to the Bearer hereof, at the Office of said Trust Company, in the City of New York, on the first day of September in the year Nineteen hundred and forty five, with interest at the rate of Seven per centum per annum, payable semi-annually, on the first days of March and September in each year, in the presentation and delivery of the proper annexed interest warrants and in case of the non-payment of any half-yearly installment of interest, which shall have become due and been demanded, and such default shall have continued six months after demand, this whole series of Bonds upon the decision of the holders and owners of a majority thereof, signified in writing to the Mortgagee and to the Trustee, shall become due and payable.

This Bond is one of a series of One Hundred and forty Bonds, each of One thousand Dollars, of even date herewith, issued for the purpose of constructing and equipping said Railroad. The payment of the principal and interest hereon is secured by a mortgage of the Railroad and franchises, furniture and equipment of the Company, bearing date the first day of September, A.D. 1874, which has been made in trust to the Farmers' Loan and Trust Company of the City of New York.

This Bond is entitled to the benefit of a Sinking Fund of Ten thousand Dollars per annum, created by said Deed of Trust, to be set apart annually for the payment of the interest and redemption of said Bonds issued under and secured thereby.

This Bond shall pass by delivery or it may be registered by its owner at the Office of the Farmers Loan and Trust Company in the City of New York: After registration duly certified hereon, no transfer, except in the books of the said Trust Company at the City of New York, shall be valid; but its transferability by delivery may be restored, at the option of the holder, by a transfer to bearer registered as aforesaid.

In Witness Whereof, this Company has caused its Corporate Seal to be hereto affixed, and this Bond to be signed by its President and Secretary, this first day of September, A.D. 1871.

James M. Linnick Secretary. *J. H. Pinnick* President.

THE FARMERS' LOAN AND TRUST COMPANY hereby certifies that this Bond is one of the One hundred and forty Bonds of One thousand Dollars each, secured by the Mortgage referred to above, and that said Mortgage has been delivered to it, and recorded as authorized by law.

Turners' Loan and Trust Company,
By *[Signature]* President

The Union and Titusville Railroad Company

The 25¢ imprinted stamp pays the tax rate of 25¢ for certificates of incorporated companies that was effective October 1, 1862. The additional 5¢ stamp at right pays the tax on the secretary's certificate of gaurantee at the right side of the certificate.




AMERICAN PHOTOTYPE COMPANY

REVENUE STAMPED PAPER
FIVE CENTS — STOCK CERTIFICATE,
UNINCORPORATED COMPANY


AMERICAN MERCHANTS UNION EXPRESS COMPANY

The express companies did not incorporate and therefore their certificates of stock were only subject to a five cent tax. The usual reason cited for the express companies not incorporating is that the owners wished to show that they were personally responsible for the business and did not wish to hide behind the legal shield of the corporation.

The tax on certificates of stock for unincorporated companies was five cents.



AMERICAN MERCHANTS UNION EXPRESS COMPANY



No. 2755

-15- SHARES

CAPITAL STOCK 100,000 SHARES

SHARES 100 DOLLARS EACH

This Certifies That J. W. Daulton Attorney at Law is entitled to

Shares in the **AMERICAN MERCHANTS UNION EXPRESS COMPANY**

created under Articles of Association and incorporated under the laws of the State of New York on the 26th day of November 1868, in which it is provided that the term of the existence of said company shall be thirty years from and after the first day of December 1868.

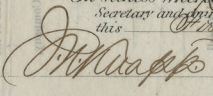
That said shares shall be transferable on the books of the company only in person or by Attorney on surrender of this Cert, and the payment of all calls and assessments due thereon.

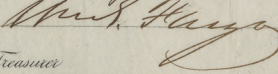
That such transfer may be effected by the Board of Directors on condition that they shall purchase said shares for the benefit of the company at the market value thereof.

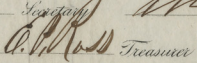
That said shares are subject to assessments for all losses and damages or other liabilities incurred in the prosecution of the business of the company.

That the receipt of this certificate constitutes the person receiving the same a member of the company, subject to all the conditions and stipulations contained in its Articles of Association, and entitled to all the benefits and subject to all liabilities as fully as signing said articles would be, and that every assignment or transfer of said shares shall constitute the assignee or holder thereof, from and after the date of such assignment a member of the company subject to all such conditions and stipulations, and entitled to all like benefits and subject to the like liabilities arising from and after the time of such assignment as fully as signing these articles would be.

In witness whereof the said company has caused this certificate to be signed by its President and Secretary and countersigned by the Treasurer at the office of the company at the City of **NEW YORK** this 15th day of February 1869.


J. W. Daulton
 Secretary


Wm. S. Hugo
 President


A. P. Ross
 Treasurer

John W. Daulton, Stationer 156 Pearl St. N.Y.

The Ohio and Mississippi Railroad Company

The 25¢ imprinted stamp pays the tax rate of 25¢ for certificates of incorporated companies that was effective October 1, 1862. The additional 5¢ stamp at right pays the tax on the additional certificate for the register of transfers on the reverse of the bond. The bond was marked "Cancelled",



AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
TEN CENTS — THE TAX ON CASUALTY INSURANCE
POLICIES WHEN THE PREMIUM DOES NOT EXCEED \$10

Casualty Insurance Premium Receipts

On *Building* *Rate, 33*

CHECK TO THE ORDER OF THE COMPANY.

PREMISES. *19 Second Avenue Brooklyn*

Paid to *\$9.90*

No. *26111*

Am. Co.

Washington Insurance Co.
172 BROADWAY NEW-YORK.

Received of *James H. Hart*

Three Thousand Dollars, being the premium on

5643 Dollars, insured under Policy No.

which is hereby continued in force for *One Year* to wit: from the *5* day of *May* 186*7*

until the *5* day of *May* 186*7* at noon.

Attest, *Wm. Lothrop* SECRETARY.

C. S. Smith PRESIDENT.

Neill & Co., Printers and Stationers, cor. Pearl and Pine Sts., N. Y.

On *Building* *Rate, 25*

CHECK TO THE ORDER OF THE COMPANY.

PREMISES. *109 Jackson St Brooklyn*

Paid to *\$9.90*

No. *91357*

Am. Co.

Washington Insurance Co.
172 BROADWAY NEW-YORK.

Received of *John Henry Quinn*

Four Thousand Dollars, being the premium on

3006 Dollars, insured under Policy No.

which is hereby continued in force for *One Year* to wit: from the *21* day of *April* 186*9*

until the *21* day of *April* 186*9* at noon.

Attest, *Wm. Lothrop* SECRETARY.

C. S. Smith PRESIDENT.

Neill & Co., Printers and Stationers, cor. Pearl and Pine Sts., N. Y.

Both are insurance policy receipts issued by the Washington Insurance Co. in premium amounts of \$9.90 and \$10. The tax was 10¢ when the premium did not exceed \$10. The 1869 example has an incorporated instructive clause reminding the user that the stamp pays the appropriate tax only when the premium does not exceed \$10. The instructive clause came into use in 1867 at the directive of the Commissioner of Internal Revenue, who expressed concern that many documents showed under-payment of taxes.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
TEN CENTS -- PAYING THE TAX ON CASUALTY INSURANCE POLICIES
WHEN THE PREMIUM DOES NOT EXCEED \$10

Liverpool, London and Globe Insurance Policy

The Liverpool and London and Globe Insurance Company,

No. 45 WILLIAM STREET, NEW YORK.

Property insured *On Rent of Dwelling*
situated *No. 11 Tarich Place*

New York, 25th October 1872

Ordered of Eliza C. Crocker

Three dollars

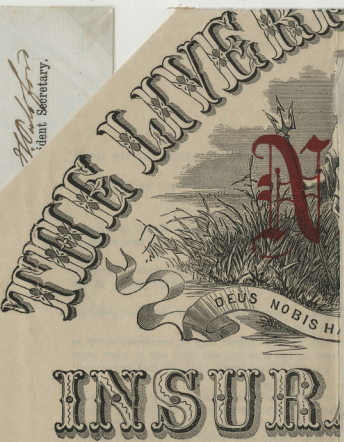
being the Premium on One thousand

insured under Policy No. 1615262, which is hereby continued in force for twelve

months to wit, from the first day of November 1872

until the first day of November 1873 at six o'clock in the evening.

Wm. H. H. H.
Agent, Secretary.



INSURANCE COMPANY

1 DALE STREET, LIVERPOOL.

Office, 45 WILLIAM STREET, New York.

7 CORNHILL, LONDON

This Policy of Insurance Witnesseth, THAT *Eliza C. Crocker*,

having paid to THE LIVERPOOL & LONDON & GLOBE INSURANCE COMPANY,

the sum of *Three dollars* for the Insurance against Loss or Damage by Fire, (subject to the Conditions and Stipulations endorsed hereon, which constitute the Basis of this Insurance,) of the Property hereinafter described, to the amount hereinafter mentioned, not exceeding upon any one Article the sum specified on such Article, namely:—

On Rent of Dwelling
Situated
No. 11 Tarich Place
New York

Liverpool and London and Globe
INSURANCE COMPANY.

Policy No. *1615262*

"It is understood and agreed that it is the intent of the Company to FULLY INDEMNIFY the insured from any loss of Rent he may sustain by a Fire happening to the building, not exceeding the amount insured by this Policy. Loss to be computed FROM the day of occurrence of any fire. Loss not to be limited by the day of expiration named in the Policy. In case of total or partial loss of the building, it shall be assumed to be the duty of the insured, as a basis for the settlement of the loss of Rent, to rebuild or repair, as the case may be, the premises, with all convenient dispatch, and the sum insured will be taken as the yearly rent of the premises, and this Company shall be liable only for such proportion of any loss as the sum hereby insured bears to the actual annual rent of the building.

"In case of disagreement as to the amount due from the Company under this Policy, it shall be left to the arbitration of disinterested individuals mutually chosen.

The insurance policy is imprinted with a 10¢ stamp with an incorporated instructive clause reminding the user that the stamp pays the appropriate tax only when the premium does not exceed \$10. The instructive clauses came into use in 1867 at the directive of the Commissioner of Internal Revenue, who expressed concern that many documents showed under-payment of taxes. From that same time, all documents to be imprinted with stamps had to be submitted to the Commissioner's Office in Washington D.C. for approval before the American Phototype Company could do the imprinting.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
TEN CENTS -- PAYING THE INLAND EXCHANGE & CERTIFICATE RATES

\$100 Bond of the Lamoille, Montpelier and St. Johnsbury,
and Essex County Rail Road Companies of Vermont

The bond is a recent discovery and is the item that was responsible for the new catalog listing of the brown imprinted type R stamp.

The complexity of this bond lies with it being issued jointly by three companies. The bond is properly taxed and stamped with a total of 10¢. The imprinted 10 cent tax stamp pays for the inland exchange rate of 5¢ per \$100 for the promise to pay back the principal and 5¢ for the trustees' certificate found on the reverse side of the bond.

PRINCIPAL & INTEREST **335** **100** **Montpelier & St. Johnsbury** **100** **335** **PAYABLE IN GOLD.**

ESSEX COUNTY RAIL ROAD COMPANIES OF VERMONT
CONSTITUTING THE VERMONT DIVISION OF THE PORTLAND AND OGDENSEBURG RAIL ROAD LINE.

The Lamoille Valley Railroad Company, the Montpelier and St. Johnsbury Railroad Company, and the Essex County Railroad Company promise to pay to the bearer of this bond, or to the order of the bearer, the sum of **ONE HUNDRED DOLLARS** in United States Gold Coin in the City of Boston, Massachusetts, on the first day of May in the year 1871, or on or before the date of the maturity of the bond, and to pay interest thereon at the rate of six per centum per annum from the first day of May 1871, payable semi-annually on like Gold Coin on the first day of November and May in each year in the City of Boston on presentation and surrender of the respective Coupons hereunto annexed. This bond is one of a series of forty six hundred bonds, two thousand of which are for \$100 each, numbered respectively from 1 to 200 inclusive, and the others are for \$50 each, numbered respectively from 201 to 400 inclusive, said bonds amounting in the aggregate to \$2,300,000, bearing even date herewith, and authorized by law and approved by a Mortgage bearing even date with said bond, duly executed by said Companies to Duke P. Putnam of St. Johnsbury, Vt. and Abraham L. Pease of Boston, as Trustees upon the whole of the real estate hereunto referred to by the several Statutes of said Companies in the State of Vermont from the point of connection with the Vermont & Canada Railroad Company, town of Junction, County of Franklin, in the Connecticut River, in the town of Tarrant, County of Essex, with all the rights and franchises and franchises thereof, now owned or held and all that may hereafter be acquired for the use of said Companies.

This bond shall not become obligatory upon the Companies until the certificate endorsed hereon is signed by the Trustees.

The Wives whereof the said Companies have caused their respective corporate seals to be hereunto affixed and their presents to be signed by their respective Presidents and Treasurers the first day of May in the year one thousand eight hundred and seventy one.

Lamoille Valley R.R.Co. Montpelier & St. Johnsbury R.R.Co. Essex County R.R.Co.

Waldo Brigham, President. Horau Fairbank, President. Horau Fairbank, President.

D. O. Meade, Treasurer. E. C. Redington, Treasurer. E. C. Redington, Treasurer.

AMERICAN PHOTOTYPE COMPANY

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
TEN CENTS -- BROKER S CONTRACTS

-- C.S. Sloane & Co. --

C. S. SLOANE & CO.

100 SHARES. 124 B15 NEW-YORK, April 3d 1868

We have SOLD to Fowler Ogden & Co.

One hundred Shares of the New York Central & Hudson River R.R. Co.

at One hundred and twenty four per cent.,

payable and deliverable by ~~the~~ option in fifteen days,

with interest at the rate of Six per cent. per annum. Either party

having the right to call from time to time, for deposits to meet the

fluctuations of the market.

C. S. Sloane & Co.

John M. Hurst, Stationer and Printer, 54 William and 43 Pine Sts., N. Y.

"Sold" -- Blue

The format of this contract does not indicate the amount of the transaction, so it is impossible to tell by how much the contract was understamped. One must assume that C.S. Sloane was using up the old forms and perhaps stamping another document. Otherwise the company was in violation of the law.

Broker's contracts were a logical candidate for imprinting prior to August 1, 1866 because the rate was a flat 10%. Examples such as these were almost certainly imprinted prior to that date because the rate was changed to 1¢ per \$100 or fraction thereof. When used after August 1, 1866 (as is true of all the recorded examples of the 10¢ imprinted revenue on broker's contracts and memos) the imprinted revenue often did not cover the tax due.

The Call Provision Clause:

"Either party having the right to call for a deposit of ten cents.
During the pendency of the contract." -- was lined out and stricken.

-- Greenleaf Norris & Co. --

2000 Shares of \$100 each NEW YORK, 10 Aug 1868

I have PURCHASED of Greenleaf Norris & Co.

Two thousand Shares of the New York Central & Hudson River R.R. Co.

at Two Dollars per Share

payable and deliverable by ~~the~~ option, in 60 days,

with interest at the rate of Six per cent. per annum. ~~Either party~~

~~having the right to call for a deposit of ten per cent. during the~~

~~pendency of the contract~~ N. A. Shepard.

"Purchased" -- Red

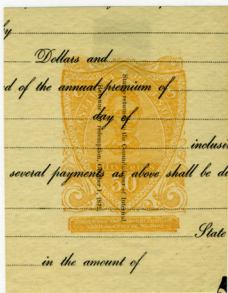
**AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS -- PAYING THE TAX ON LIFE INSURANCE POLICY**

Incorporated Instructive Clause

Red



Orange



Deep Orange



At the directive of the Commissioner of Internal Revenue, instructive clauses were incorporated with the imprinted stamps to lessen the chance that documents would be undertaxed. Two of the above examples were cut from policies whose stamps were redeemed following the end of the tax on October 1, 1872.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS — THE TAX ON CASUALTY INSURANCE
POLICIES WHEN THE PREMIUM EXCEEDS \$50

Casualty Insurance Premium Receipt

The Liverpool and London and Globe Insurance Company,

No. 1277765

No. 45 WILLIAM STREET, NEW YORK.

Property insured: *Inds. hangar & hang. Cat'd in*
as 172 x 174 Church Street New York.

Received of *Chapman & Co. Smith & Co.*
Eighty-two ⁵⁰/₁₀₀ *Dollars.*

being the Premium on *Fifteen Thousand* @ *55* ^{cts}/₁₀₀ *Dollars,*
insured under Policy No. *4064064* which is hereby continued in force for *Twelve*
Months to wit, from the *Sixteenth* day of *November* 1870
until the *Sixteenth* day of *November* 1871 at six o'clock in the evening.

Register *67* folio *441.*

Entered *E. O.*

Henry Edmunds
Resident Secretary.

November 16, 1870 insurance policy receipt issued by the Liverpool and London and Globe Insurance Company in the premium amount of \$82.50. The tax was 50¢ when the premium exceeded \$50.

FIFTY CENTS — PAYING THE TAX ON A LIFE INSURANCE POLICY WHEN INSURED DOES NOT EXCEED \$50000

February 26, 1869 life insurance policy issued by the New England Mutual Life Insurance Company in the insured amount of \$5,000. The tax was 50¢ when the insured amount exceeded \$1000 but not exceeding \$5,000.

Instructive clause below stamp placed at the Directive of the Commissioner of Internal Revenue to lessen the chance that documents would be undertaxed.

Number 37767 Age 37

NEW ENGLAND
Mutual Life Insurance Company

15000
AMOUNT

29.25
PREMIUM

BOSTON

THIS POLICY OF INSURANCE WITNESSETH

That the NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY, in consideration of the sum of Five hundred + twenty nine Dollars and Twenty five Cents, received by them in the manner provided by, and subject to the rules of this Company, which are hereby referred to, from Samuel G. Short of Camden in the State of Maine being the ASSURED in this Policy, and of a like sum to be paid to them or their Agent duly authorized in the same manner, on or before the 1st day of February in every year until Twenty two annual premiums shall have been paid, or during his life, if his decease shall happen within Twenty two years from the date hereof at noon, **DO PROMISE AND AGREE**, subject to the conditions and restrictions herein mentioned, and to said rules, to pay, at their Office in Boston, the amount of Five thousand Dollars, in lawful money of the United States, to the assured under this Policy, two executors, administrators, or assigns, in sixty days after the expiration of Twenty two years from the date hereof, or if said Samuel G. Short shall decease before that date, then in sixty days after presentation of satisfactory proof of the death of the said Samuel G. Short

THE CONDITIONS AND AGREEMENTS UNDER WHICH THIS POLICY IS ISSUED AND ACCEPTED ARE AS FOLLOWS:

FIRST. That the statements and declarations made in the application for this Policy, which are hereby referred to as the basis of this contract and a part thereof, and on the faith of which it is issued, are warranties,

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS -- PAYING THE TAX ON LIFE INSURANCE POLICY

North American Life Insurance Company

The tax on life insurance policies was 50¢ when the face value was more than \$1000 but not exceeding \$5000. The North American Life Insurance Company had their policies engraved and imprinted with the appropriate stamp. Following the end of tax on life insurance policies on October 1, 1872, the company returned the policies to the government to redeem the value of the stamps. The Commissioner had the stamps overprinted with a redemption clause and returned to the company for possible use. This particular example remained unissued.

Secured by **PRINCIPAL PUBLIC STOCK or BONDS and MORTGAGES**

COUNTERSIGNED *at Albany this* 10th *day of* Dec *1872*

ANNUAL PREMIUM

NORTH AMERICA

AGE 35 POLICY NO. 1000

Life Insurance Company

This Policy of Insurance Witnesseth, that the **NORTH AMERICA LIFE INSURANCE COMPANY,**
in consideration of the truthfulness of the representations made to them in the Application for this Policy, which Application is made a part of this Policy, and of the sum of
Dollars and _____ Cents, to them in hand paid
by _____
Dollars and _____ Cents, to be paid on or before the _____ day of _____, 187____,
and of the annual premium of _____ Dollars and _____ Cents, to be paid
on or before the _____ day of _____, 187____,
payments as above shall be due and payable,) in every year during the continuance of this Policy, **DO ASSURE the Life of**

of _____ in the County of _____ State of _____ for the sole use of
the said _____ in the amount of _____

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS — WITHDRAWAL ENTRY FROM BONDED WAREHOUSE

Alexander T. Stewart & Co.

Alexander T. Stewart was one of three documented firms in New York City that had their own bonded warehouse withdrawal forms imprinted for their ease of use in facilitating withdrawals of imported goods.

1089

22/75 WITHDRAWAL ENTRY, FORM 4

CUSTOM HOUSE, NEW-YORK, COLLECTOR'S OFFICE, March 5 1872

9/286

Entry of Merchandise, intended to be withdrawn from Warehouse by ALEXANDER T. STEWART & CO, which was imported into this District, on the Jan'y 16 1872 by ALEXANDER T. STEWART & CO, in the Colrad. Master, from Liverpool

MARKS.	Nos.	PACKAGES AND DESCRIPTION.	
Assoc. 3979		One Case Wines	50/35
			252. 323

50 CENTS

207 - 50 126.00

323 - 50 - 113.05

(239.05)

25 m m m

2610 w p p p p p

A. T. Stewart & Co.

J. C. Stevenson

By

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS — PAYING THE INLAND EXCHANGE RATE ON \$1000 BOND

Flint and Pere Marquette Railway Company

The Flint and Pere Marquette Railway Company had issued mortgage bonds backed by its real estate and rolling stock in 1868. When the need arose to raise additional funds for construction in 1871, they issued 165 of these bonds with no backing except the promise to pay. The bond was thus subject to the promissory note or inland exchange rate of 5¢ per \$100, or a total of 50¢ on the \$1000 bond.

UNITED STATES OF AMERICA

STATE OF MICHIGAN

No. 148 \$1000

FLINT AND PERE MARQUETTE RAILWAY COMPANY
EIGHT PER CENT. CONSTRUCTION LOAN BOND.

Know all men by these presents that the Flint and Pere Marquette Railway Company acknowledges itself indebted unto J. C. Rogers in and to the sum of One thousand Dollars, lawful money of the United States of America, and the said Company does promise and agree to pay upon the order of the said J. C. Rogers endorsed hereon, the said sum of One thousand Dollars on the first day of January in the year of our Lord One thousand eight hundred and seventy six, at the Mechanics National Bank in the City of New York, and also interest thereon, at the rate of Eight per cent per annum from the first day of January A.D. One thousand eight hundred and seventy one, payable semi-annually on the first day of July and January, each and every year ensuing the date hereof, until said principal sum shall be paid, upon the presentation and surrender of the annexed Warrants or Coupons, which respectively fall due at the said Mechanics National Bank.

This Bond is one of a series of Bonds amounting in the aggregate to the sum of \$165,000 which series is issued pursuant to a vote of the Directors of said Flint and Pere Marquette Railway Company, passed on the 31st day of January, A.D. 1871.

In Testimony Whereof, the said Company has caused its Corporate Seal to be hereunto affixed, and its President and Secretary to sign the same, and has also caused its Treasurer to sign the Coupons hereto annexed, this second day of January, A.D. Eighteen hundred and seventy one.

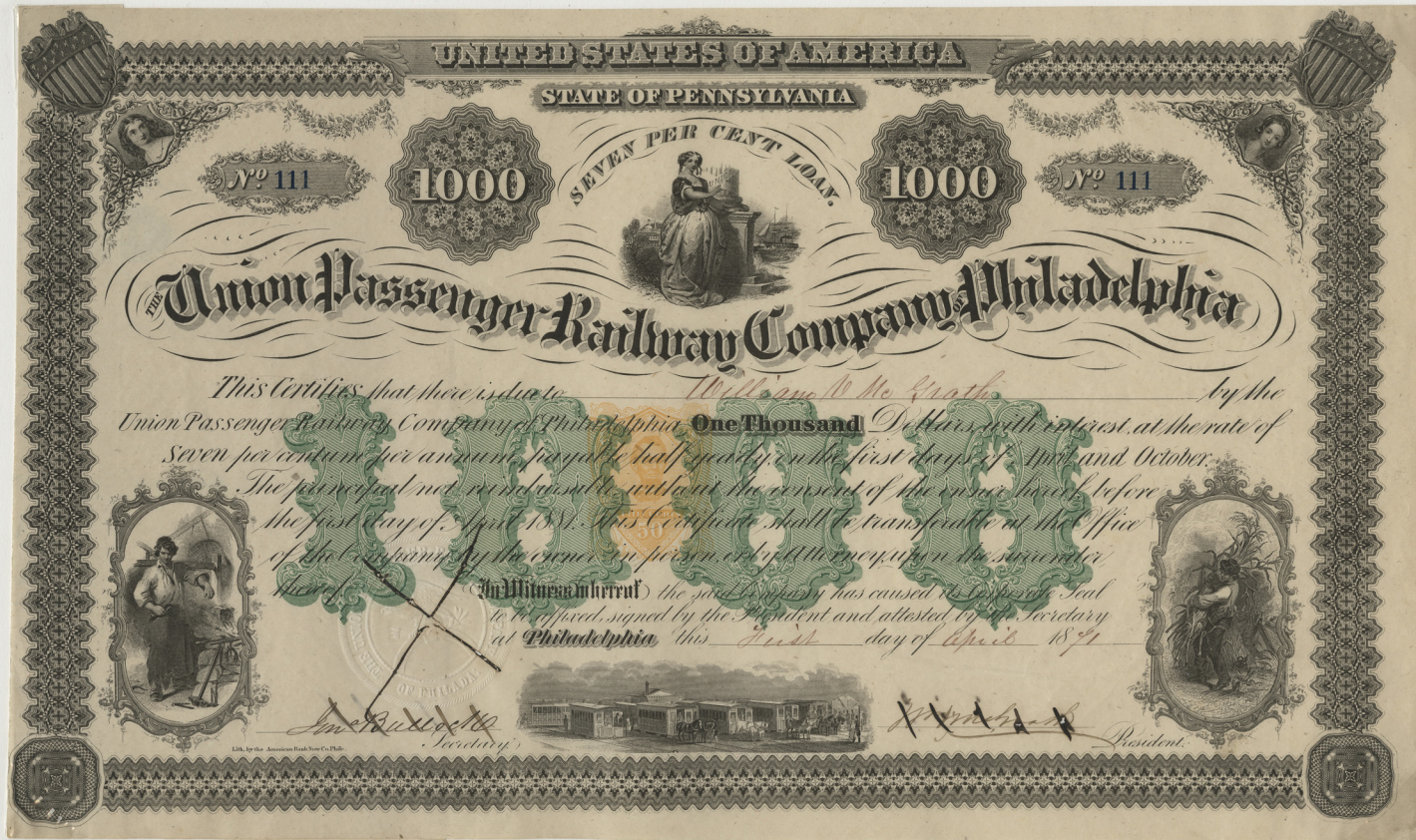
J. C. Potter Secretary C. B. Brown President

Heavy Ashcraft & Sons, Lithography Publishing and Printing, New York, N.Y.

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS -- PAYING THE INLAND EXCHANGE ON \$1000 BOND

This bond is a simple promise to pay and is taxed at the inland exchange rate of 5¢ per \$100. Thus a total tax of 50¢ is due and this is paid by the imprinted revenue stamp.

Union Passenger Railway Company of Philadelphia



AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS -- PAYING THE MORTGAGE RATE ON \$500 BOND

The Atlanta Improvement Company

This bond is secured by the land and the structure, H.I. Kimball House. It is therefore subject to a tax of 50¢ per \$500 or fraction thereof. Kimball House was begun in July, 1871 and became the place to stay in Atlanta. It contained 16 stores, a billiard hall, and 317 parlors or sleeping rooms. Kimball House burned in 1884 and the bonds became worthless, leaving the holders with both the remaining coupons and the principal unpaid.

No 169

\$500.



THE ATLANTA IMPROVEMENT COMPANY.

Know all men by these presents, that **THE ATLANTA IMPROVEMENT COMPANY**, a Body corporate by virtue of the Laws of the State of Georgia located and doing business in the City of Atlanta, acknowledges itself to be indebted to the Georgia National Bank or branch, in the sum of **FIVE HUNDRED DOLLARS**, in the lawful coin of the United States of America for value received, which sum it promises to pay to said Georgia National Bank or branch at the said Georgia National Bank in Atlanta on the first day of July in the year of our Lord Eighteen Hundred and Ninety One with interest thereon at the rate of Seven per cent per annum payable semi-annually in the coin of the United States of America at the said Georgia National Bank on the presentation and surrender of the coupons or interest warrants annexed hereto.

This Bond is one of a series of Bonds of like amount, terms of payment and amounting in the aggregate to four hundred thousand Dollars and secured by deed of trust to the said Georgia National Bank having now deposited with duly executed and delivered, and conveying to said Georgia National Bank the large substantial and elegant structure of stone, brick and iron in the City of Atlanta, Georgia, known as the **H. I. Kimball House** together with the land on which it is located and built, measuring two hundred and ten feet on Pryor Street, one hundred and sixty three feet on Decatur Street, and one hundred and sixty three feet on Railroad Avenue / Wall Street, including seven stories of that extent divided into sixteen large and commodious stores, spacious dining and ball rooms, billiard hall, arcade, and three hundred and seventeen parlors and sleeping rooms, besides offices, pantries, kitchens, laundries etc. which has cost and is now valued at the sum of Six Hundred and fifty Thousand Dollars. It is expressly agreed by the said Atlanta Improvement Company with each and every holder of this Bond, that if default shall at any time be made by said Company in the payment of the principal or interest of this Bond when due, and such default shall remain and continue for the space of one month, the said Georgia National Bank may proceed to sell said **H. I. Kimball House** and the land on which it is located with all the members and appurtenances and fixtures thereof at public sale as provided by law for the benefit of said trust. It is further expressly agreed by the said Atlanta Improvement Company, that they the said Company will keep the before mentioned premises insured against loss or damage by fire, in

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIFTY CENTS -- PAYING THE INLAND EXCHANGE ON \$1000 BOND

Dubuque and Sioux City Railroad

When this bond was initially submitted for imprinting, a \$1.00 stamp was imprinted in orange. It was realized that this was not a mortgage bond (subject to the \$1 tax) and so green 5¢ and 50¢ stamps were printed over the mistake, obliterating the stamp in the process. The bond is a simple promise to pay and is taxed at the inland exchange rate of 5¢ per \$100, therefore the 50¢ stamp. In addition, the bond contains an agreement that the bond holder can at any time convert the bond into capital stock of the railroad.

UNITED STATES OF AMERICA

№ 559

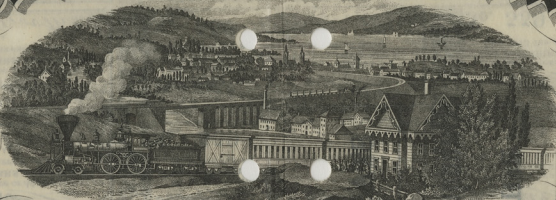
SINKING FUND

Dubuque and Sioux City Railroad Company

TOTAL

\$1000

CONVERTIBLE BOND



Know all men by these presents, that the Dubuque and Sioux City Railroad Company
acknowledge themselves indebted to or Bearer, in the sum of One thousand Dollars, lawful money of the United States, which said the said Railroad Company promise to pay on the presentation of this Bond, to the Bearer on the First day of May, which will be in the year One thousand eight hundred and eighty seven, with interest thereon at the rate of Seven percentum per annum, payable semi-annually on the First day of May and November of each year, until the said sum shall be fully paid, on the presentation of the unpaid interest warrants thereof as they become due, both interest and principal payable at the Office of the Company in the City of New York, and they hereby waive all benefit of valuation and appraisement laws.

This Bond is one of a series of Five hundred Bonds, Five hundred of which, numbered consecutively from One to Five hundred, inclusive, are each for Five hundred Dollars and Eight hundred of which, numbered consecutively from Five hundred and one to Five hundred, inclusive, are each for the sum of One thousand Dollars; and the whole series amounting in the aggregate to Five hundred thousand Dollars and no more are all of like tenor, and all dated May 1st 1867, issued in pursuance of a Resolution of the Board of Directors adopted April 15th 1867, a copy of which is hereto annexed.

And in order to secure the payment of said Bonds the said Railroad Company agree to pay to George H. Jones and Frederick Roosevelt, Commissioners, the sum of One thousand Dollars annually, in semi-annual payments, commencing on the third Monday of April, 1868, until said Bonds are fully paid, said payments with the accumulations thereon, to be held and applied by said Commissioners to the payment of the said Bonds as provided in the said Resolutions of the Board of Directors hereto annexed. And the said Company hereby agrees that on the surrender of this Bond, together with all outstanding Coupons for interest thereon, at any time prior to its maturity, the holder of this Bond shall be entitled to the Common Stock of this Company at par for the face of this Bond, on satisfaction thereof, and to a Certificate of such Stock entitled to draw his rate dividends from the maturity of the last interest due on said Bonds at or immediately prior to the time of such conversion.

In Witness Whereof, the said Railroad Company have caused their Corporate Seal to be affixed hereto, and these presents to be signed by their President and Treasurer, the First day of May, in the year One thousand eight hundred and sixty seven.



1000 DOLLARS

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER

FIVE and FIFTY CENTS — PAYING THE CERTIFICATE FEE and MORTGAGE RATE ON \$500 BOND

The Walkill Valley Railway Company

This bond is secured by the land and property of the Walkill Valley Railway Company. It is therefore subject to a tax of 50¢ per \$500 or fraction thereof, that is paid by the 50¢ Lincoln stamp at left. The additional 5¢ Lincoln stamp at right pays the tax on the trustee's certificate on the reverse of the bond.

Unusual 5¢ and 50¢ Lincoln combination franking.

NO 173. \$500.

The Walkill Valley Railway Company

PRINCIPAL AND INTEREST
FREE FROM ANY

PAYABLE IN GOLD COIN.
GOVERNMENT TAX.

FIRST MORTGAGE BOND.

Know all men by these presents that the Walkill Valley Railway Company acknowledges itself to owe to Ambrose S. Murray, Robert H. Bordell and Robert R. Willets, or Beaver, Five hundred dollars, in full of the United States of America, which the said Company hereby promises to pay to the holder of this Bond, on the first days of October, one thousand nine hundred, at the Bulls Head Branch, in the City of New York, with interest thereon at the rate of Seven per cent per annum, payable semi-annually, on the first days of April and October, in each year, on the presentation and surrender of the interest coupons hereto annexed as they severally become due at the said Branch, in the City of New York, on the presentation and surrender of the interest coupons hereto annexed as they severally become due.

This Bond is one of a series of Bonds issued by said Company for the purpose of completing and finishing its Railroad, and is absolutely bonded to twenty thousand dollars per mile of completed road, and the said series of Bonds are secured by a Mortgage of Deed of Trust, bearing even date herewith, duly executed and delivered to Ambrose S. Murray, Robert H. Bordell and Robert R. Willets, as trustees conveying all of the Railroad of said Company now owned or hereafter to be acquired and all the property, rights and franchises therein described.

This Bond is transferable by delivery, but it may be registered as to its ownership on a registry to be kept by the Company. After a registry of ownership certified herein by the Transfer Agent of the Company, no transfer shall be valid, unless made on the Books of the Company, except the last transfer be to bearer, transferability by delivery shall be restored subject to successive registrations and transfers to bearer as aforesaid at the option of any lawful holder.

In Witness Whereof the said Company has caused this Bond to be executed and attested in its behalf by its President and Secretary, and its Corporate Seal to be hereunto affixed, this first day of October, A.D. 1890.

A. D. Brey Secretary J. H. Willetts President

500 DOLLARS 500 DOLLARS

500¢ 500¢

AMERICAN PHOTOTYPE COMPANY
REVENUE STAMPED PAPER
FIVE and FIFTY CENTS — PAYING THE CERTIFICATE FEE and MORTGAGE RATE ON £100 BOND

The Maxwell Land Grant and Railway Company

This bond is secured by the 1,800,000 acres of land and property of the Maxwell Land Grant and Railway Company. Using a standard exchange rate of \$4.84 per £1, the bond's value is \$484 or approximately \$500. It is therefore subject to a tax of 50¢ per \$500 or fraction thereof, that is paid by the 50¢ Lincoln stamp at center. The additional 5¢ Lincoln stamp at right pays the tax on the trustee's certificate on the reverse of the bond.

Unusual 5¢ and 50¢ Lincoln combination franking.

This Bond is receivable at the office of principal and interest on payment for any of the 1,800,000 acres of land sold under the provisions of the Trust Deeds.

2936

£100.

First Mortgage Stock for one hundred pounds sterling on any Bond. Principal and interest payable in Sterling or Dutch currency by all United States Shave. Notion about payable thirty five years or earlier if drawn out one of the annual drawings hereunder mentioned.

KNOW ALL MEN BY THESE PRESENTS

MAXWELL LAND GRANT & RAILWAY COMPANY

James B. Chaffee or bearer

One Hundred Pounds Sterling or twelve hundred Dutch Guilders at his option, which the said Company promises to pay to the said *James B. Chaffee* or to the bearer hereof in London or Amsterdam at his option on the first day of July one thousand eight hundred and ninety five or of this Bond shall be drawn on any earlier day at any one of the annual drawings provided by the trust deed then on the first day of July next succeeding such drawing. And the Company also promises to pay interest thereon in the meantime at the rate of seven per centum per annum of face of all United States taxes payable semi-annually on the first day of January and July in each year in London or Amsterdam, after said upon presentation and acceptance of the annual coupons as they severally become due, and in case of default, the payment of any half yearly instalment of interest which shall have become payable and shall have been demanded, by presentation in London or Amsterdam of the coupon therefor, and the continuance of such default for the period of six months after the maturity of such instalment, the principal of this bond shall become due on the manner and with the effect provided in the deed of trust or mortgage securing payment of the same hereinafter mentioned.

This bond is one of a series of bonds amounting in the aggregate to seven hundred thousand pounds sterling or eight million five hundred thousand guilders, and the payment of each and all of which is equally secured by deed of trust or mortgage duly executed and delivered by the said Maxwell Land Grant and Railway Company to Thomas A. Scott and Samuel McMillan, Trustees, conveying the estate of the said Company and the appurtenances property of mines, franchises and things in the said deed of trust or mortgage mentioned or described.

This bond is entitled to the benefit of the sinking fund and to all other benefits by the said deed of trust or mortgage provided, including the benefit of a provision whereby on the first day of July one thousand eight hundred and seventy two, and each succeeding first day of July the yearly sum of sixty three thousand pounds or seven hundred and fifty six thousand guilders less the amount of one years interest after the rate aforesaid on the bonds remaining due is to be applied in redeeming such bonds as may be drawn at such yearly drawings in London as by the said trust deed are provided to be held.

This bond shall pass by delivery or by transfer on the books of the Company shall be valid unless the last transfer shall have been to bearer and transferability by delivery thereby restored.

But this bond shall continue subject to successive registration and transfer until it shall have been authenticated by a certificate endorsed hereon and duly signed by the Trustees to the effect that the same is properly issued.

The Witness Whereof, the said Company has caused its corporate seal to be here affixed, and the same has been attested by the signatures of its President and Secretary, and has also caused the coupons hereon annexed to be signed by the Secretary this nineteenth day of June in the year of our Lord one thousand eight hundred and seventy.

2936

James B. Chaffee Secretary

Wm. J. Palmer President

THE COMPANY'S OFFICE

AMERICAN PHOTOTYPE COMPANY
CIGARS — 1865 and 1866 Issues

The Revenue Act of 1865 restricted the packaging of cigars to five permitted sizes: 25, 50, 100, 250 and 500 cigars. The American Phototype Company of New York, who held the contract for the printing of the cigar stamps since their introduction earlier in 1865, rushed to produce what might be called the "Lincoln Memorial" issue. These stamps with Lincoln's vignette came into use in September 1865, a mere four and half months after President Lincoln was assassinated. The four lower denominations were produced in a fitting mourning color of black.

50 Cigars



100 Cigars - Lincolns Face 5mm and 6mm wide (types II and I)



500 Cigars

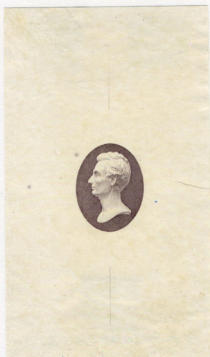


Issue of 1866 - "5" of "1865" crudely altered to "6" in the design
 100 Cigars



**NATIONAL BANK NOTE COMPANY
REVENUE ESSAYS**

Die essay
vertical guidelines above and below vignette



Dull purple on white ivory paper
(unlisted in Turner)

This engraved oval essay was attributed to the National Bank Note Company in 1862 by George Turner ("Essays and Proofs of United States Internal Revenue Stamps," 1974). The date of 1862 is certainly in error. The rush to place Lincoln on stamps occurred after his death in 1865. It also seems likely that the production of these essays was before 1872, when most of the documentary taxes were abolished. The preferred period is 1868-69 when Joseph R. Carpenter and the other security printers were experimenting to find ways to defeat those who wished to remove cancellations with chemicals for subsequent reuse of the stamps.

NATIONAL BANK NOTE COMPANY
REVENUE ESSAYS

Die essays
on white glazed paper

Dull rose



Dark orange



Brown



**NATIONAL BANK NOTE COMPANY
REVENUE ESSAYS**

Die essays
on white glazed paper

Orange



Trimmed impressions



Complete set of
listed colors

These impressions were trimmed to eliminate the vertical guide lines above and below the vignettes.

NATIONAL BANK NOTE COMPANY
REVENUE ESSAYS

Die essays
Essays on white glazed paper
Frames surface printed in fugitive inks
from an engraved die

Orange and
dark blue



Deep rose
and blue



Rose
and gold



Rose and Orange



Orange and violet
(unlisted)



Cut pattern

Cut to shape of design

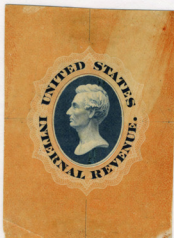
NATIONAL BANK NOTE COMPANY REVENUE ESSAYS

"United States Internal Revenue" added to frame

Black Frame Only



Orange and Blue

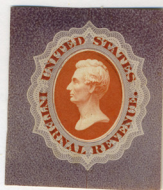


Green and Deep Rose



Ink moistened to show the security feature of the fugitive background ink.

Purple and Deep Rose



Deep Rose and Dark Green



Dark Blue and Brown



Light Rose and Brown



Orange and Dark Green



Blue and Deep Rose



Purple and Deep Rose

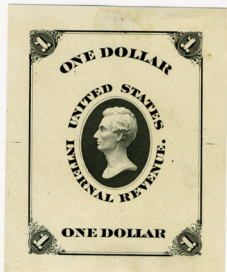


Cut to Shape

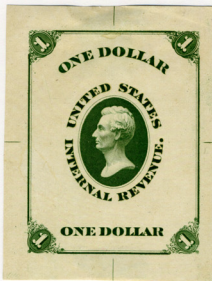
NATIONAL BANK NOTE COMPANY
REVENUE ESSAYS

One Dollar Essays
on White Glazed Paper

Black



Green



Brown



Rose



Deep Rose



Dull Orange



On yellow surfaced glazed
paper

Unlisted Color

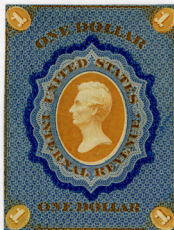
The use of the Lincoln vignette on a one dollar essay, obviously intended for documentary purposes limits the production of these essays to no later than October 1, 1872 (the end of all but the 2¢ documentary tax on bank checks). An earlier date is certainly preferred, since the use of fugitive inks for the background that we have seen in previous pages places their production at the height of the bank note company experiments about 1868-69.

NATIONAL BANK NOTE COMPANY REVENUE ESSAYS

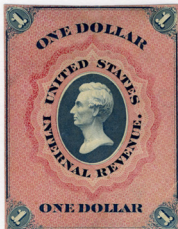
One Dollar Essays

Blue and Dull Orange at left, Dark Orange at right.

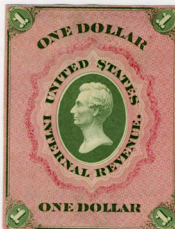
Latter with ink moisture to show the security feature of the fugitive background ink.



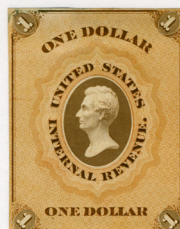
Rose and Gray Blue



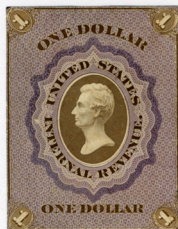
Rose and Bright Green



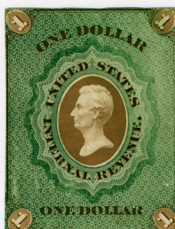
Bright Buff and Dull Brown



Purple and Dull Brown



Green and Dull Brown



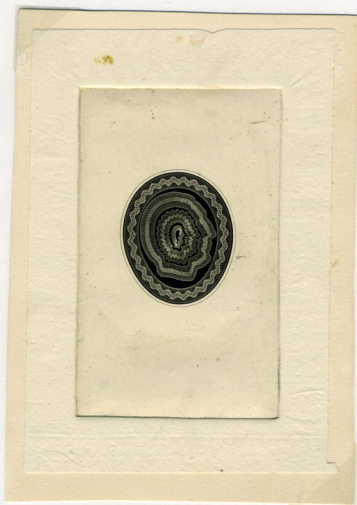
Green and Dark Brown



The National Bank Note Company produced a wide variety of color combinations of the one dollar essay in hopes of wresting away the contract held by the Joseph Carpenter firm of Philadelphia. Although the effort was fruitless, the experience no doubt aided their successful effort in 1875 to obtain a contract for printing a major portion of the taxpaid stamps.

CONTINENTAL BANK NOTE COMPANY
1869 - 70 Essay

Large Die Essay — Head Facing Right
India on Card



In 1868 the Continental Bank Note Company succeeded in obtaining the contract for printing the taxpaid stamps for the various categories of manufactured tobacco. The talented and imaginative engravers experimented with fancy lathework based on a profile of Lincoln facing right. The central portion of this essay was used in the center of the ornament of the right end of the 1869 cigar issue.

CONTINENTAL BANK NOTE COMPANY
1869-70 ESSAYS

Die Essay — Head Facing Left
India on Card



The lathework profile with blank center was used on the left end of the 1869 cigar issue.

Green Engraved Lincoln Head Pasted
in Center



Completed Lincoln Head Die Essay
India mounted on Card



Cut from Sample Book
"Cont. B. N. Co." imprint and
die number "V47908".

The engraved head of Lincoln printed in green has been added to the center of the lathework profile. A single engraved die with the lathework profile and the engraved head was later created and printed in a single color, black as shown at right. However, the combination of profile and head was never used on revenue stamps.

**CONTINENTAL BANK NOTE COMPANY
1870 SNUFF ISSUE ESSAY**

Large Die Essay — Head Facing Right
India on Card



Handstamped "Continental Bank Note Co., Dec 30 1869". Head design used for 1870 Snuff issue.

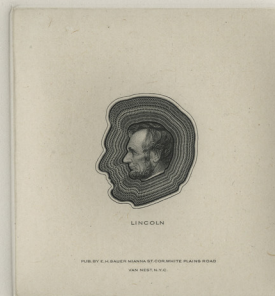
CONTINENTAL BANK NOTE COMPANY
1869 -- 70 Essay



The die essay of Lincoln's head facing left within the lathe work in the shape of the Lincoln profile was not used in this combined form in the design of any revenue stamps.

CONTINENTAL BANK NOTE COMPANY
1869 -- 70 Essay

Die Proof of the Full Design Printed Directly on Card.
Featuring the Imprint of a Printer/ Publisher from the Bronx, N.Y. -- E.H. Sauer



Why Turner ascribed these essays to snuff stamps isn't known. Perhaps it was from first -hand knowledge or, due to their similarity to other turner-listed snuff essays and Springer-listed snuff stamps.

CONTINENTAL BANK NOTE COMPANY
1869 ISSUE FOR CIGARS

The tax rate on cigars was set at \$5.00 per thousand by the act of July 20, 1868 and was effective November 1, 1868.

Yellow mottled paper



Buff silk paper



Violet Willcox patented chameleon paper



The first use of the Lincoln profile by the Continental Bank Note Company is on the ends of the 100 cigar stamp of the 1869 issue for cigars. The lathework profile of Lincoln is the pinnacle of the intricate mechanical engraving art. The final paper used on this issue, Willcox's patented chameleon paper, was designed to turn color if anyone attempted to use chemicals to wash the cancellation off to reuse the stamp. The paper was used on all revenue stamps of the period.

CONTINENTAL BANK NOTE COMPANY
1870 SNUFF ISSUE

Progressive Die Essay
On India



Plate Proof — 1870 Completed Design
With 13 Stars



2 Ounce Issued Stamp — Tax Rate 16¢ perpound
White Paper



**CONTINENTAL BANK NOTE COMPANY
1871 SNUFF ISSUE**

“U. S. Inter Rev,” Replaces 13 Stars

Plate Proof on Card
Continental Imprint



Plate Proof on India
Impression by BEP



2 Ounce Issued Stamp — Tax Rate 16¢ per pound
Violet Silk Paper
1871 Design with “U.S. Inter. Rev.”



The violet silk paper used on the snuff stamps was the same patented Willcox chameleon paper that came into use with the documentary and proprietary stamps in 1871. the name chameleon describes the color changes in the paper that took place if chemicals were used in an attempt to remove the cancellation.

**BUREAU OF ENGRAVING AND PRINTING
1872 MANUFACTURED TOBACCO**

16 Ounce Strip Stamp



In 1872, the Bureau of Engraving and Printing obtained the contract for printing all the strip tobacco stamps. Like the larger size tobacco stamps, they were printed on Willcox's patented chameleon paper.

**CONTINENTAL BANK NOTE COMPANY
1871 MANUFACTURED TOBACCO — ESSAY OF LINCOLN HEAD**



This essay of Lincoln's head facing left was used by Continental Bank Note Company in the frame for the 40 pound manufactured tobacco stamp for 1871 and again in 1872.

CONTINENTAL BANK NOTE COMPANY
1870 - 1872 MANUFACTURED TOBACCO ISSUES

4 Ounce Strip Stamps

1870 — 16¢ per ounce

Mottled Paper



Green Silk Paper



1871 — 16¢ per ounce

Violet Silk Paper



1872 Provisional Issue — 20¢ per ounce

Surcharged in red on Issue of 1870

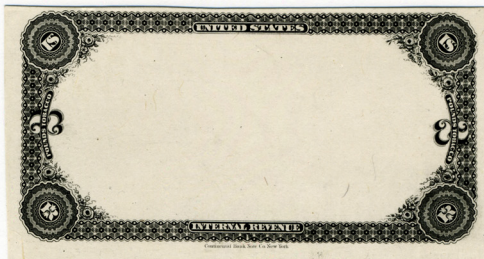
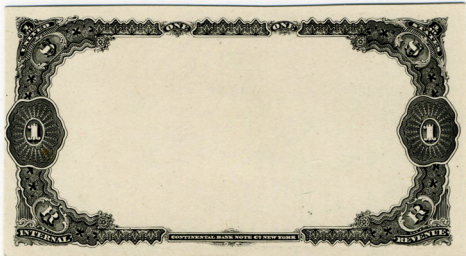
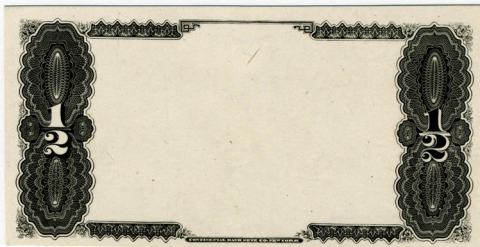
“ISSUED UNDER ACT OF CONGRESS, APPROVED JUNE 6, 1872”



The violet silk paper used on these manufactured tobacco strip stamps was the same patented Willcox chameleon paper that came into use with the documentary and proprietary stamps in 1871. The name chameleon describes the color changes in the paper that took place if chemicals were used to remove the cancellation.

**CONTINENTAL BANK NOTE COMPANY
SERIES OF 1871 MANUFACTURED TOBACCO**

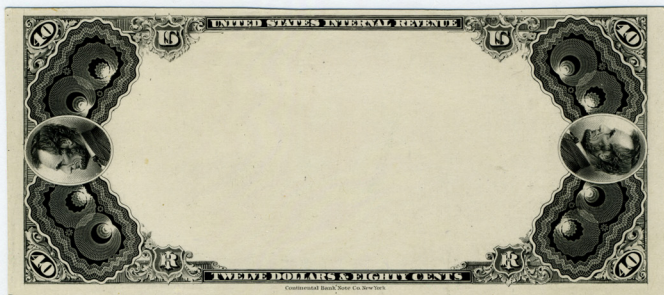
1871 Frame Trial Color Proofs in Black on India mounted on Card



The stamps in the Series of 1871 for manufactured tobacco were produced in a two part process. The frames were printed with colored borders (referred to as "tints" by BEP) and the central vignette in black by the Bureau of Engraving and Printing.

CONTINENTAL BANK NOTE COMPANY
SERIES OF 1871 MANUFACTURED TOBACCO

1871 Frame Trial Color Proofs in Black on India mounted on Card



**CONTINENTAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
SERIES OF 1871 MANUFACTURED TOBACCO**

40 Pound Stamp
1871 — 32¢ per pound
Willcox's patented chameleon paper



1872 Manuscript Provisional — Tax Rate 20¢ per pound

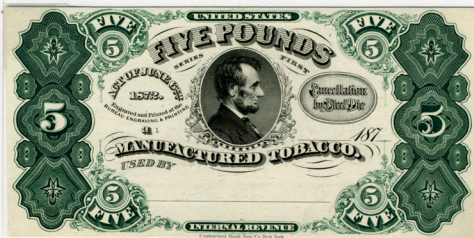


The larger denominations of stamps in the Series of 1871 for manufactured tobacco were produced with colored borders (referred to as “tints” by BEP) printed by the Continental Bank Note Company and the central vignette with amount of tax paid printed in black by the Bureau of Engraving and Printing. The reduction of the tax rate to 20¢ per pound (Act of June 6, 1872) was effective August 1, 1872.

**CONTINENTAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
SERIES OF 1872 5 POUND MANUFACTURED TOBACCO**

Tax rate 20¢ per pound

Proof



Issued Stamp

Willcox's patented chameleon paper



Once again the work of the Continental Bank Note Company and the Bureau of Engraving and Printing were combined to produce the Series of 1872 manufactured tobacco stamps. The use of Willcox's patented chameleon paper was continued.

**CONTINENTAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
SERIES OF 1872 40 POUND MANUFACTURED TOBACCO**

Tax rate 20¢ per pound

Willcox's patented chameleon paper



The use of Willcox's patented chameleon paper was used during the 1873 and 1874 fiscal years for the printing of these stamps.

**CONTINENTAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
1872 5 POUND SNUFF PROVISIONAL**

Tax rate 20¢ per pound

Surcharge reading up at left
"ISSUED UNDER ACT OF CONGRESS
APPROVED JUNE 6, 1872"
and reading down at right
"FOR SNUFF"



The Bureau of Engraving and Printing overprinted the manufactured tobacco stamps of 1871 for use on snuff at the new reduced tax rate enacted June 6, 1872 and effective August 1 of the same year.

CONTINENTAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
1875 40 POUND MANUFACTURED TOBACCO PROVISIONAL

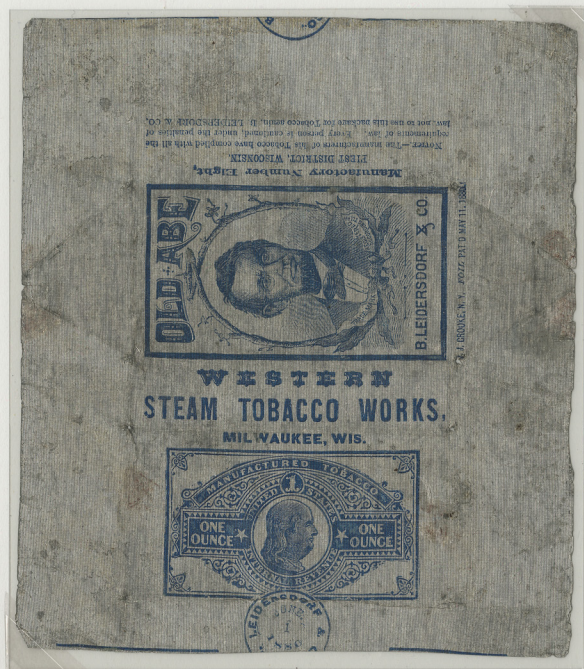
Tax rate 24¢ per pound

Surcharge handstamped at left reading up
"ISSUED UNDER ACT
3D MARCH 1875"



It is generally accepted that these provisionals were produced in the Bureau of Engraving and Printing by handstamping the stock on hand.

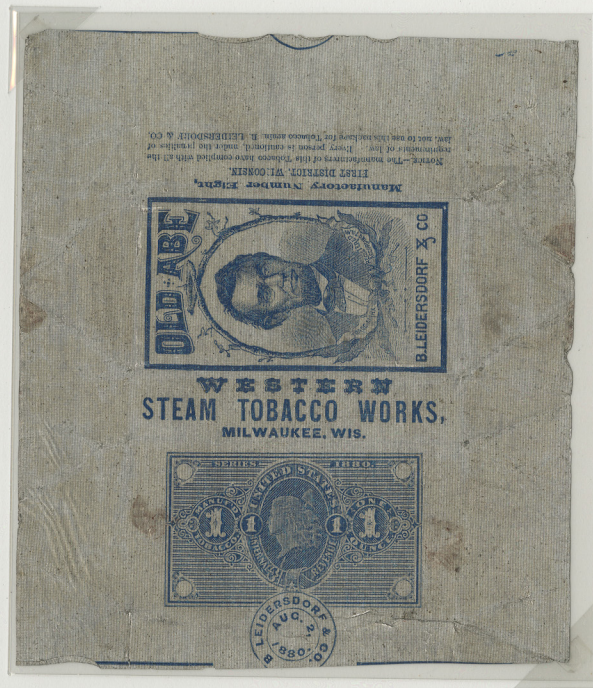
MANUFACTURED TOBACCO
TINFOIL -- 1879 PROVISIONAL ISSUE
B. Leidersdorf & Co. s OLD ABE
Tax Rate 16¢ per pound
One Ounce



This is the first of a series of tinfoil wrappers imprinted with the government tax stamp for the Old Abe brand of B. Leidersdorf & Co. of Milwaukee. Because the stamp and the company brand information are imprinted simultaneously, this is the equivalent of a private die tax stamp. Note the date of June 1, 1880.

The Act of March 1, 1879 reduced the tax rate on manufactured tobacco to 16¢ per pound or 1¢ per ounce.

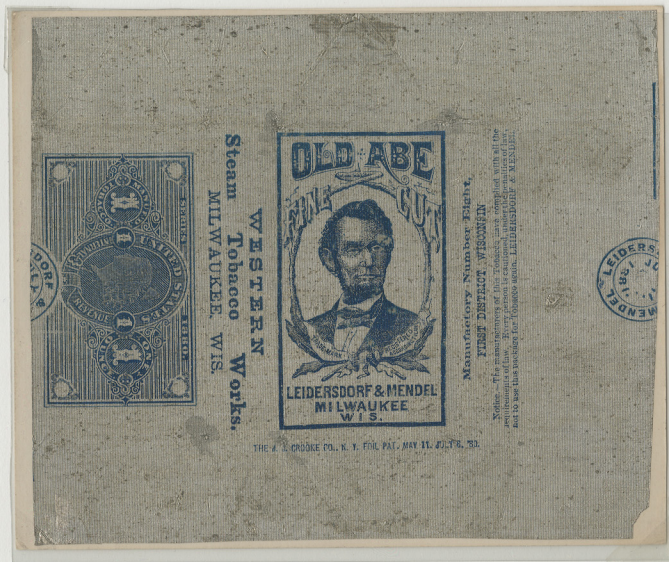
MANUFACTURED TOBACCO
TINFOIL -- 1880 ISSUE
B. Leidersdorf & Co. s OLD ABE
Tax Rate 16¢ per pound
One Ounce



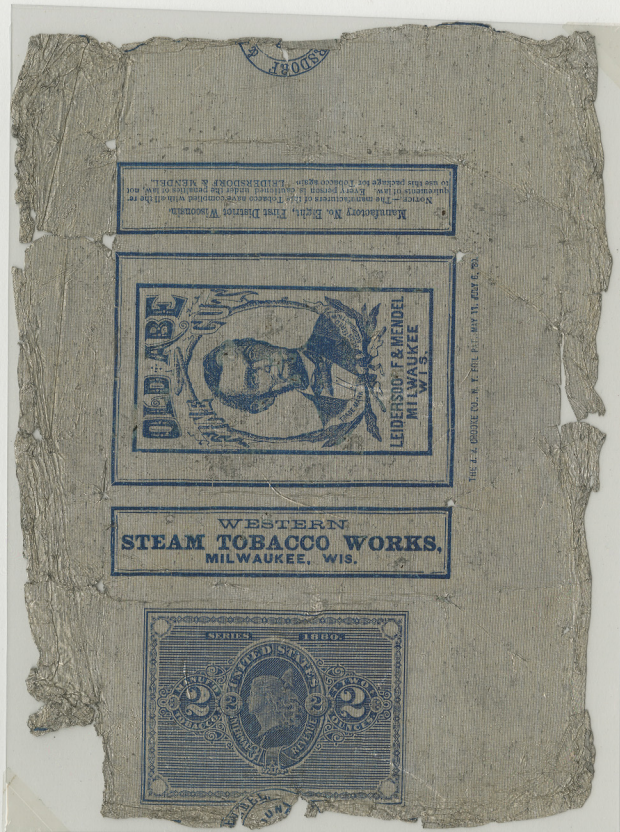
The provisional issue of 1879 was replaced by the Issue of 1880, suitably inscribed on the imprinted stamp, in the summer of 1880. B. Leidersdorf & Co. continued to market its brand of Old Abe tobacco in this one ounce package.

Unlike the provisional issue of 1879, the J.J. Crooke, the imprinter of the stamps on the tinfoil, did not include its identification and patent notice.

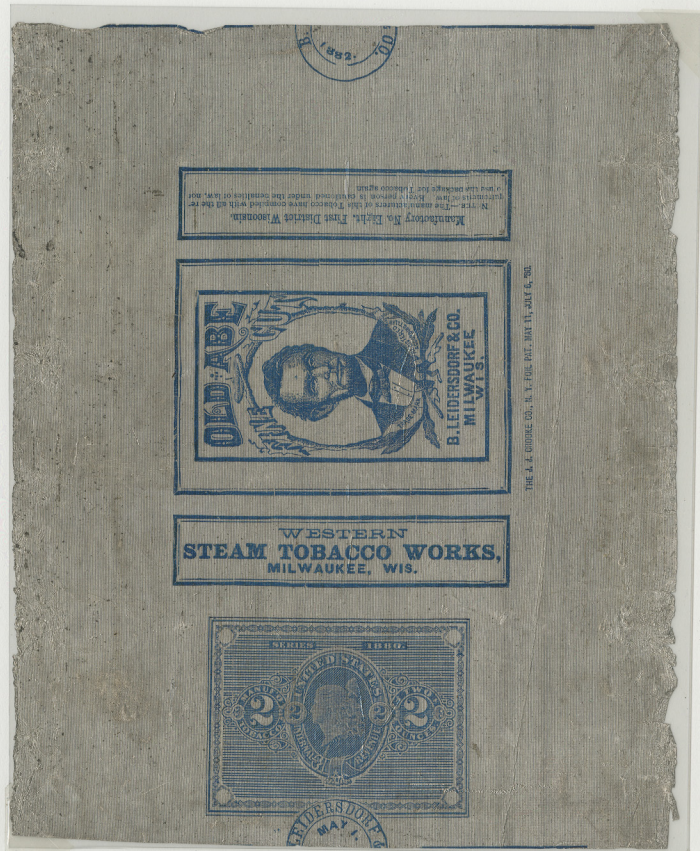
MANUFACTURED TOBACCO
 TINFOIL -- 1880 ISSUE
 Leidersdorf & Mendel's OLD ABE
 Tax Rate 16¢ per pound
 One and Two Ounce



In 1881 Old Abe tobacco was marketed in both one and two ounce packages by Leidersdorf and Mendel. As we shall see the company name change was a brief interlude, as the company name was to revert to B. Leidersdorf again a year later. The one ounce stamp is dated July 1, 1881 and the two ounce stamp is dated May 1, 1881. The imprinter of this stamp, J.J. Crooke, included its company name and 1880 patent notification on this stamp.

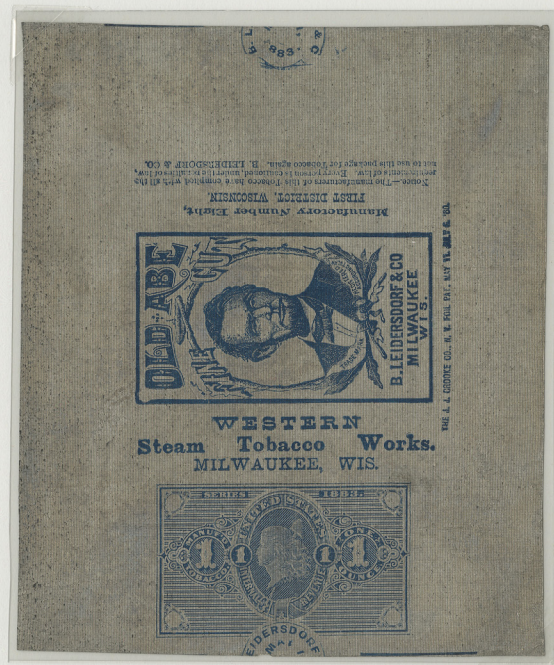


MANUFACTURED TOBACCO
TINFOIL -- 1880 ISSUE
B. Leidersdorf & Co. s OLD ABE
Tax Rate 16¢ per pound
One and Two Ounce



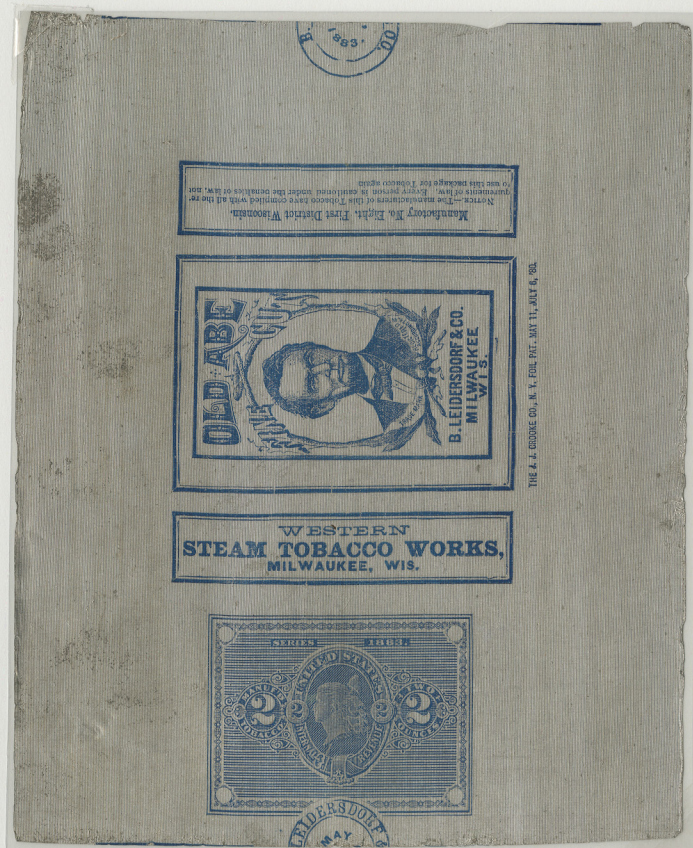
Old Abe tobacco continued to be marketed by the Leidersdorf firm in 1882, Mendel having left the firm, as shown in these one and two ounce wrappers. Once again the company name and 1880 patent notification are included on the imprinted stamp.

MANUFACTURED TOBACCO
TINFOIL -- SERIES OF 1883
B. Leidersdorf & Co. s OLD ABE
Tax Rate 8¢ per pound
One Ounce



The Act of March 3, 1883, effective May 1 of that year cut the rate of tax to 8¢ per pound. B. Leidersdorf & Co. continued to market its brand of Old Abe tobacco in one ounce packages. The date on this wrapper is May 1, 1883, the first day of the new lower tax rate.

MANUFACTURED TOBACCO
TINFOIL -- SERIES OF 1883
B. Leidersdorf & Co. s OLD ABE
Tax Rate 8¢ per pound
Two Ounces



The Bureau Era (1878-1940)

With two exceptions (imprinted stamped paper and tobacco tin foils) the Bureau printed all revenue stamps after 1877. The elaborate designs of the bank note era continued until the first decade of the twentieth century, when cost consciousness necessitated simpler and smaller designs and the cheaper surface printing. The more elaborate designs featuring the portrait of Lincoln were still engraved and continued to be used for higher denomination stamps until the advent of World War II.

BUREAU OF ENGRAVING AND PRINTING MANUFACTURED TOBACCO -- SERIES OF 1878

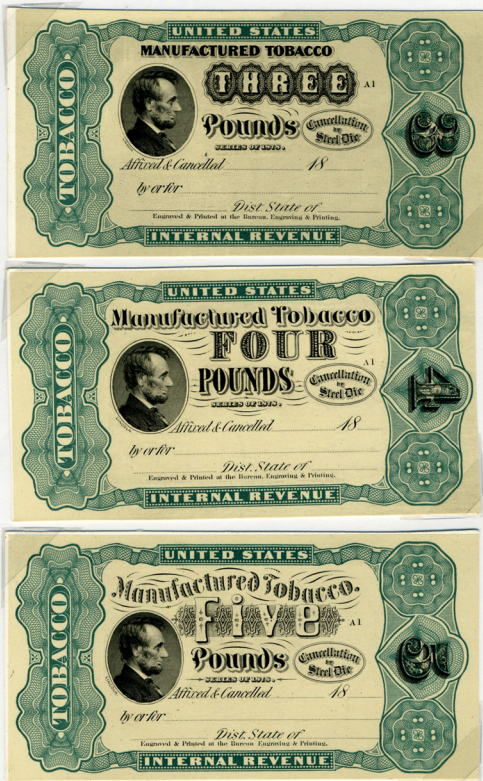
Proofs



The new designs of the Bureau featured the profile of Lincoln for the half through the five pound size.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1878

Proofs



In the upper right of the central portion of the stamp, the designs show the plate letter and position number within the plate. This practice would continue until the advent of the permanent Series of 1883.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1878**

Tax rate 24¢ per pound

Green watermarked paper



The Act of March 3, 1875 had raised the tax rate on manufactured tobacco to 24¢ per pound. These stamps have traditionally called "taxpays" because they designate only the quantity and not the amount of tax that is being paid.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — ACT OF 1879**

Tax rate 16¢ per pound

Green watermarked paper

Provisional surcharge printed in red

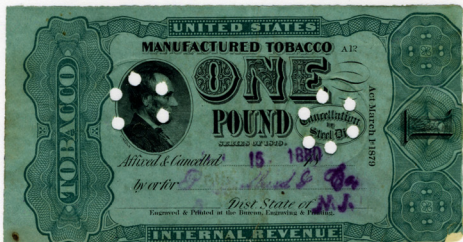


The Act of March 1, 1879 reduced the tax rate on manufactured tobacco from 24¢ to 16¢ per pound. The Bureau surcharged its remaining stock to reflect the change in tax rates.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1879**

Tax rate 16¢ per pound

Green watermarked paper



The Act of March 1, 1879 reduced the tax rate on manufactured tobacco from 24¢ to 16¢ per pound. The Bureau produced the permanent series of stamps inscribed Series of 1879.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1879

Tax rate 16¢ per pound

Green Watermarked Paper



**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1883**

Tax rate 8¢ per pound

Blue Watermarked Paper



Provisional surcharge printed in red vertically at each end



The Act of March 3, 1883 further reduced the tax rate on manufactured tobacco from 16¢ to 8¢ per pound. The Bureau of Engraving and Printing surcharged its remaining stock to reflect the change in tax rates.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1883**

Tax rate 8¢ per pound

Pale Green Watermarked Paper

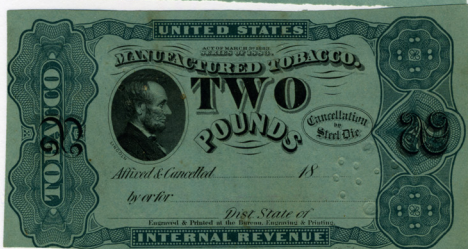


Beginning with the Series of 1883, the plate and position number designations were eliminated from the manufactured tobacco stamps. Different papers were used over the life of the Series of 1883 stamps.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1883**

Tax rate 8¢ per pound

Green Watermarked Paper



Beginning with the Series of 1883, the plate and position number designations were eliminated from the manufactured tobacco stamps. Different papers were used over the life of the Series of 1883 stamps.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — ACT OF 1890**

Tax rate 8¢ per pound

Surcharge printed in red



To comply with the Act of October 1, 1890, effective January 1, 1891, the Bureau surcharged its remaining stock with "Act of October 1, 1890."

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1891

Tax rate 8¢ per pound

Light blue watermarked paper



Dark blue watermarked paper

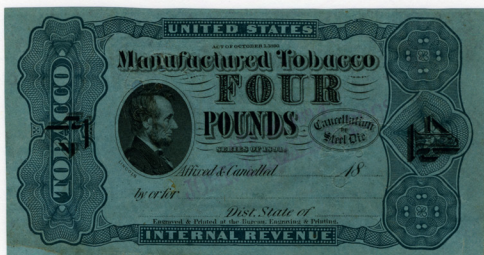


The Act of October 1, 1890, effective January 1, 1891, was a major overhaul of the tax laws, although it did not change the rate of tax on manufactured tobacco. Nevertheless, at the request of Internal Revenue, the reference to the new law was added to the manufactured tobacco stamps.

Once again, the Bureau used various papers over the period of usage of the Series of 1891.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1891

Tax rate 8¢ per pound



**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — ACT OF 1898**

Tax rate 12¢ per pound

Surcharge printed in red



The beginning of the Spanish-American War was the immediate cause of new taxes and the increase in tax rates on many items. Burdened by the need for new categories of stamps and surcharging stock on hand, the handstamped surcharges were done in the office of local district collectors. It was easier for the Bureau to continue to print the Series of 1891 stamps and surcharge them than to create new plates.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1898

Tax rate 12¢ per pound

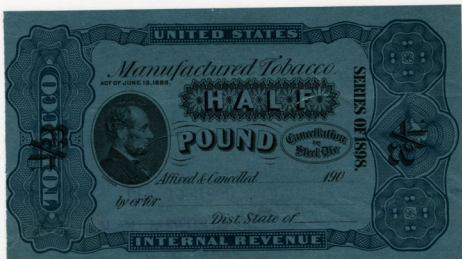
Surcharge Printed in Red



Used pairs of "taxpaid" stamps are extremely scarce.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1898

Tax rate 12¢ per pound



The new Series of 1898 stamps were finally printed, but not before the date line 190_ came into use.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1902**

Tax rate 6¢ per pound

Surcharge printed in red

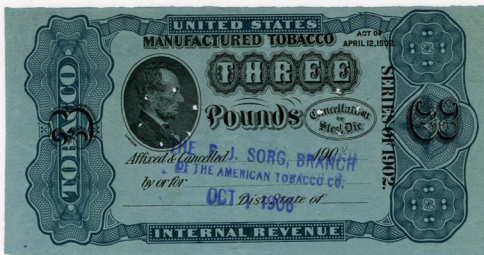


The short duration of the war was the reason that the tax rates were reduced so quickly and so drastically to a rate even lower than the pre-war rate. The Bureau overprinted their existing stock to produce these provisionals.

**BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1902**

Tax rate 6¢ per pound

Pale green paper, date line 190_



Blue paper, date line 19__

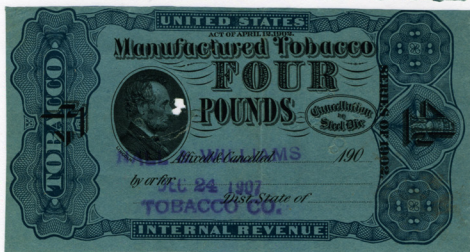


The series of 1902 stamps closely resemble their predecessors. There was a succession of papers used over their eight years of use and even the change in date line as 1910 approached.

However, the Series of 1902 was to be the last of the elaborate productions that characterize the late nineteenth and early twentieth century tax paid stamps. By 1910 cost consciousness dictated that the stamps would be smaller and simpler. Engraving and intaglio printing would eventually give way to offset lithography for low denomination stamps.

BUREAU OF ENGRAVING AND PRINTING
MANUFACTURED TOBACCO — SERIES OF 1902

Tax rate 6¢ per pound



The Series of 1902 was to be the last of the elaborate productions that characterize the late nineteenth and early twentieth century tax paid stamps. By 1901, cost consciousness dictated that the stamps would be small and simpler. Engraving and intaglio printing would eventually give way to offset lithography for low denomination stamps.

**NATIONAL BANK NOTE COMPANY AND
BUREAU OF ENGRAVING AND PRINTING
BEER — SERIES OF 1871**

Tax Rate \$1.00 per Barrel

White silk paper



Pinkish gray silk paper



Gray Willcox patented paper



Green silk paper



Following the practice set for the distilled spirits stamps and the various manufactured tobacco categories, Internal Revenue contracted with both the young and growing Bureau of Engraving and Printing for the centers and the National Bank Note Company for the frames (called "tints" in the BEP Annual Reports).

The vignette on the 1/6 barrel beer stamp features the Brady portrait of Lincoln. Note that each stamp identifies the plate letter and position number in the 20-subject plate. Over the life of the printing of these stamp four different papers were used.

Tax Rate 50¢ per gallon

White silk paper


As with many of the other taxpaid stamps in 1871, the central vignette was engraved and printed by the Bureau of Engraving and Printing and the frames or "tints" by the Continental Bank Note Company.

Lincoln is portrayed on the 130 gallon (the largest container size) of the distilled spirits taxpaid stamps. Coupons at the top were used if the number of proof gallons exceeded 130.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS 10 GALLONS — SERIES OF 1875

Plate Proof

10	TEN	Cask No.	187	10
Tax paid by _____ on _____ Gall' proof Spirit in _____ Warehouse at _____ for delivery to _____ at _____				
9	Received TAX on	19	Galls Distilled Spirits	9
8	Received TAX on	18	Galls Distilled Spirits	8
7	Received TAX on	17	Galls Distilled Spirits	7
6	Received TAX on	16	Galls Distilled Spirits	6
5	Received TAX on	15	Galls Distilled Spirits	5
4	Received TAX on	14	Galls Distilled Spirits	4
3	Received TAX on	13	Galls Distilled Spirits	3
2	Received TAX on	12	Galls Distilled Spirits	2
1	Received TAX on	11	Galls Distilled Spirits	1

UNITED STATES INTERNAL REVENUE	
	SPECIAL STAMP FOR BRANDY DISTILLED FROM APPLES, PEACHES OR GRAPES, EXCLUSIVELY
ACT MARCH 3, 1875.	Received _____ day of _____ 187____ Z
from _____ tax on _____ Gall' proof spirit Cask No. _____ Warehouse at _____ for delivery to _____ at _____ Dist. State of _____	Collector. _____ U.S. Storekeeper _____ U.S. Gauger _____

The contract for printing all the taxpaid stamps was awarded to the American Bank Note Company in 1875 and they printed all the taxpaid stamps until 1878, when the Bureau of Engraving and Printing regained the contract, never again to lose it to the private bank note companies.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
20 Gallon

Plate Proof

20		20	
TWENTY		TWENTY	
Cask No.		187	
Tax paid by _____			
on _____ Gall' proof Spirit in			
Warehouse at _____		for delivery to _____	
at _____			
9	Received TAX on 20	Gall' Distilled Spirits	9
8	Received TAX on 28	Gall' Distilled Spirits	8
7	Received TAX on 27	Gall' Distilled Spirits	7
6	Received TAX on 26	Gall' Distilled Spirits	6
5	Received TAX on 25	Gall' Distilled Spirits	5
4	Received TAX on 24	Gall' Distilled Spirits	4
3	Received TAX on 23	Gall' Distilled Spirits	3
2	Received TAX on 22	Gall' Distilled Spirits	2
1	Received TAX on 21	Gall' Distilled Spirits	1

UNITED STATES INTERNAL REVENUE	
SERIES	OF 1875.
TWENTY	20
Received	day
of	187
	%
from	
tax on	Gall' proof spirit Cask No.
	Warehouse at
	for delivery to
	Collector.
20	Dist. State of
U.S. Storekeeper.	U.S. Gauger.
AMERICAN BANK NOTE COMPANY, NEW YORK.	

Distilled spirits taxpaid stamps were issued in denominations from 20 through 130 gallons at 10 gallon intervals. Intermediate sizes were accommodated with the removal of the appropriate number of coupons at the top of the stamp.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875

30 Gallon

Plate Proof

30		38%		THIRTY	
Cask No.		SERIES OF 1875.		187	
Tax paid by		on		Gall. proof spirit in	
Warehouse at		at		for delivery to	
9	Received TAX on	39	Gall. Distilled Spirits	9	
8	Received TAX on	38	Gall. Distilled Spirits	8	
7	Received TAX on	37	Gall. Distilled Spirits	7	
6	Received TAX on	36	Gall. Distilled Spirits	6	
5	Received TAX on	35	Gall. Distilled Spirits	5	
4	Received TAX on	34	Gall. Distilled Spirits	4	
3	Received TAX on	33	Gall. Distilled Spirits	3	
2	Received TAX on	32	Gall. Distilled Spirits	2	
1	Received TAX on	31	Gall. Distilled Spirits	1	

THIRTY		30		GALLONS	
Received		of		day	
187		%		ACT MARCH 3. 1875.	
from		tax on		Gall. proof spirit. Cask No.	
Warehouse at		at		for delivery to	
Collector.		Dist. State of		U.S. Storekeeper.	
U.S. Gauger.					

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
40 Gallon

Plate Proof

10	Forty	38%	OF 1875.	Forty	10
<p>Cask N°</p> <p>Tax paid by _____</p> <p>on Gall' proof Spirit in _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>at _____</p>					
9	Received TAX on	4.9	Gall. Distilled Spirits	9	
8	Received TAX on	4.8	Gall. Distilled Spirits	8	
7	Received TAX on	4.7	Gall. Distilled Spirits	7	
6	Received TAX on	4.6	Gall. Distilled Spirits	6	
5	Received TAX on	4.5	Gall. Distilled Spirits	5	
4	Received TAX on	4.4	Gall. Distilled Spirits	4	
3	Received TAX on	4.3	Gall. Distilled Spirits	3	
2	Received TAX on	4.2	Gall. Distilled Spirits	2	
1	Received TAX on	4.1	Gall. Distilled Spirits	1	

UNITED STATES INTERNAL REVENUE	
SERIES	OF 1875.
Forty	GALLONS
40	40
<p>Received _____ day</p> <p>of 187 _____</p> <p>ACT MARCH 3, 1875.</p>	
<p>from _____</p> <p>tax on Gall' proof spirit. Cask N° _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>at _____</p> <p>Dist. State of _____</p> <p>Collector. _____</p>	
<p>U.S. Storekeeper. _____</p> <p>U.S. Gauger. _____</p>	

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875

50 Gallon

Plate Proof

50	FIFTY	28 7/8	SECESSION 'OF 1875. ACT MARCH 3, 1875.	50	FIFTY
Cask N°					
Tax paid by					
on					
Gall. proof spirit in					
Warehouse at					
for delivery to					
at					
9	Received TAX on	59	Gall. Distilled Spirits	9	
8	Received TAX on	58	Gall. Distilled Spirits	8	
7	Received TAX on	57	Gall. Distilled Spirits	7	
6	Received TAX on	56	Gall. Distilled Spirits	6	
5	Received TAX on	55	Gall. Distilled Spirits	5	
4	Received TAX on	54	Gall. Distilled Spirits	4	
3	Received TAX on	53	Gall. Distilled Spirits	3	
2	Received TAX on	52	Gall. Distilled Spirits	2	
1	Received TAX on	51	Gall. Distilled Spirits	1	

UNITED STATES INTERNAL REVENUE	
50	50
FIFTY	GALLONS
Received	day
of	187
Z	
from	
tax on	Gall. proof spirit. Cask N°
50	Warehouse at
at	for delivery to
Dist. State of	Collector.
Ames	U.S. Storekeeper
	U.S. Gauger

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875

70 Gallon

Plate Proof

SEVENTY		70 Z		SEVENTY	
Cask No.		SERIES OF 1875.		187	
Tax paid by		on		Gall. proof spirit in	
Warehouse at		at		for delivery to	

9	Received TAX on	79	Gall. Distilled Spirits	9
8	Received TAX on	78	Gall. Distilled Spirits	8
7	Received TAX on	77	Gall. Distilled Spirits	7
6	Received TAX on	76	Gall. Distilled Spirits	6
5	Received TAX on	75	Gall. Distilled Spirits	5
4	Received TAX on	74	Gall. Distilled Spirits	4
3	Received TAX on	73	Gall. Distilled Spirits	3
2	Received TAX on	72	Gall. Distilled Spirits	2
1	Received TAX on	71	Gall. Distilled Spirits	1

UNITED STATES INTERNAL REVENUE

SEVENTY

Received

of

187

day

from

tax on

Gall. proof spirit Cask No.

Warehouse at

for delivery to

at

Collector.

Dist. State of

U.S. Storekeeper.

U.S. Gauger.

TAX PAID STAMP

TAX PAID STAMP

70




1875





ACT MARCH 3, 1875.

AMERICAN BANK NOTE COMPANY - NEW YORK

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
80 Gallon

Plate Proof

<p>  EIGHTY </p>		<p>  80 </p>		<p>  EIGHTY </p>	
<p> <small>RECEIVED</small> Cask No. <small>OF 1875.</small> <small>ACT MARCH 3, 1875.</small> </p>					
<p> Tax paid by _____ on _____ Gall. proof spirit in _____ Warehouse at _____ for delivery to _____ at _____ </p>					
9	Received TAX on	\$9	Gall. Distilled Spirits	9	
8	Received TAX on	\$8	Gall. Distilled Spirits	8	
7	Received TAX on	\$7	Gall. Distilled Spirits	7	
6	Received TAX on	\$6	Gall. Distilled Spirits	6	
5	Received TAX on	\$5	Gall. Distilled Spirits	5	
4	Received TAX on	\$4	Gall. Distilled Spirits	4	
3	Received TAX on	\$3	Gall. Distilled Spirits	3	
2	Received TAX on	\$2	Gall. Distilled Spirits	2	
1	Received TAX on	\$1	Gall. Distilled Spirits	1	

<p>  EIGHTY </p>		<p>  </p>		<p>  80 </p>	
<p> <small>UNITED STATES INTERNAL REVENUE</small> <small>RECEIVED</small> 80 <small>OF 1875.</small> <small>ACT MARCH 3, 1875.</small> </p>					
<p> Received _____ day of _____ 1875 from _____ tax on _____ Gall. proof spirit, Cask No. _____ Warehouse at _____ for delivery to _____ at _____ Collector. Dist. State of _____ U.S. Storekeeper: _____ U.S. Gauger: _____ </p>					
<p>  </p>					
<p> <small>AMERICAN BANK NOTE COMPANY, NEW YORK</small> TAX PAID STAMP </p>					

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875

90 Gallon

Plate Proof

90	TAX	90 %	TAX	90
<p>RECEIVED ACT MARCH 3, 1875.</p>				
<p>Cask No. _____</p>				
<p>Tax paid by _____</p>				
<p>on Gal. proof spirit in _____</p>				
<p>Warehouse at _____ for delivery to _____</p>				
<p>at _____</p>				
9	Received TAX on	99	Gals Distilled Spirits	9
8	Received TAX on	98	Gals Distilled Spirits	8
7	Received TAX on	97	Gals Distilled Spirits	7
6	Received TAX on	96	Gals Distilled Spirits	6
5	Received TAX on	95	Gals Distilled Spirits	5
4	Received TAX on	94	Gals Distilled Spirits	4
3	Received TAX on	93	Gals Distilled Spirits	3
2	Received TAX on	92	Gals Distilled Spirits	2
1	Received TAX on	91	Gals Distilled Spirits	1

<p>UNITED STATES INTERNAL REVENUE</p>	
<p>NINETY SERIES</p>	<p>GALLONS OF 1875.</p>
<p>Received _____ day</p>	
<p>of _____</p>	
<p>_____ %</p>	
<p>from _____</p>	
<p>tax on Gal. proof spirit. Cask No. _____</p>	
<p>Warehouse at _____ for delivery to _____</p>	
<p>at _____</p>	
<p>Collector. _____</p>	
<p>Dist. State of _____</p>	
<p>U.S. Storekeeper. _____</p>	
<p>U.S. Gauger. _____</p>	
<p>TAX PAID STAMP.</p>	

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
100 Gallon

Plate Proof

100	ONE HUNDRED	88 %	ONE HUNDRED	100
<p>Case No. <i>187</i></p> <p>Tax paid by _____</p> <p>on <i>Gall. proof Spirit</i> in _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>at _____</p>				
9	Received TAX on 109	Gall. Distilled Spirits	9	
8	Received TAX on 108	Gall. Distilled Spirits	8	
7	Received TAX on 107	Gall. Distilled Spirits	7	
6	Received TAX on 106	Gall. Distilled Spirits	6	
5	Received TAX on 105	Gall. Distilled Spirits	5	
4	Received TAX on 104	Gall. Distilled Spirits	4	
3	Received TAX on 103	Gall. Distilled Spirits	3	
2	Received TAX on 102	Gall. Distilled Spirits	2	
1	Received TAX on 101	Gall. Distilled Spirits	1	

UNITED STATES INTERNAL REVENUE	
ONE HUNDRED GALLONS	ONE HUNDRED GALLONS
<p>Received _____ day</p> <p>of <i>187</i></p> <p><i>88 %</i></p> <p>from _____</p> <p>tax on <i>Gall. proof spirit Case No.</i></p> <p><i>100</i></p> <p>at _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>Collector.</p> <p>Dist. State of _____</p> <p><i>Ames</i></p> <p><i>U.S. Storekeeper.</i></p> <p><i>U.S. Gauger.</i></p> <p>AMERICAN BANK NOTE COMPANY, NEW YORK.</p> <p>TAX PAID STAMP</p>	

Plate Proof

UNITED STATES INTERNAL REVENUE

ONE HUNDRED & TEN GALLONS

Received _____ day

of _____ 1873

ACT MARCH 3, 1873.

OF 1873.

from _____

tax on _____ Gall. proof spirit. Cask. N^o.

110

Warehouse at _____ for delivery to _____

Collector.

Dist. State of _____

Small F.S. Storekeeper F.S. Gauger

REGISTERED MAIL NOTE, CURRENT, NEW YORK

TAX PAID STAMP

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
120 Gallon

Plate Proof

<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <p>(120)</p> <p>ONE HUNDRED & TWENTY</p> <p>Cask No.</p> </div> <div style="text-align: center;"> <p>1875</p> <p>REGISTERED ACT MARCH 3, 1875.</p> </div> <div style="text-align: center;"> <p>ONE HUNDRED & TWENTY</p> <p>(120)</p> </div> </div>			
<p>Tax paid by _____</p> <p>on _____ Gall' proof Spirit in _____</p> <p>Warehouse at _____ for delivery to _____</p> <p style="text-align: center;">at _____</p>			
9	Received TAX on 129	Galls Distilled Spirits	9
8	Received TAX on 128	Galls Distilled Spirits	8
7	Received TAX on 127	Galls Distilled Spirits	7
6	Received TAX on 126	Galls Distilled Spirits	6
5	Received TAX on 125	Galls Distilled Spirits	5
4	Received TAX on 124	Galls Distilled Spirits	4
3	Received TAX on 123	Galls Distilled Spirits	3
2	Received TAX on 122	Galls Distilled Spirits	2
1	Received TAX on 121	Galls Distilled Spirits	1


UNITED STATES INTERNAL REVENUE	
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <p>ONE</p> <p>HUNDRED</p> <p>AND</p> <p>SEVENTY</p> </div> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p>TWENTY</p> <p>GALLONS</p> <p>OF 1875</p> </div> </div>	<p>Received _____ day</p> <p>of _____ 1875</p> <p style="text-align: center;">Z</p>
<p>from _____</p> <p>tax on _____ Gall' proof spirit Cask No. _____</p> <p style="text-align: center; font-size: 2em; font-weight: bold;">120</p> <p>Warehouse at _____ for delivery to _____</p> <p style="text-align: center;">at _____</p> <p>Collector. _____</p> <p style="text-align: center;">Dist State of _____</p> <p style="text-align: center;">U.S. Storekeeper: _____</p> <p style="text-align: center;">U.S. Gauger: _____</p>	
TAX PAID STAMP	

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875

Plate Proof

130	ONE HUNDRED & THIRTY	38 %	ONE HUNDRED & THIRTY	130
<p>Cask No.</p> <p>Tax paid by _____</p> <p>on _____ Gall. proof Spirit in _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>at _____</p>				
9	Received TAX on	139	Gall. Distilled Spirits	9
8	Received TAX on	138	Gall. Distilled Spirits	8
7	Received TAX on	137	Gall. Distilled Spirits	7
6	Received TAX on	136	Gall. Distilled Spirits	6
5	Received TAX on	135	Gall. Distilled Spirits	5
4	Received TAX on	134	Gall. Distilled Spirits	4
3	Received TAX on	133	Gall. Distilled Spirits	3
2	Received TAX on	132	Gall. Distilled Spirits	2
1	Received TAX on	131	Gall. Distilled Spirits	1

UNITED STATES INTERNAL REVENUE

ONE HUNDRED AND THIRTY		THIRTY GALLONS
Received _____ day		
of _____ 1875		
<p>from _____</p> <p>tax on _____ Gall. proof spirit Cask No. _____</p> <p>at _____</p> <p>Warehouse at _____ for delivery to _____</p> <p>Collector. _____</p> <p>Dist. State of _____</p> <p>U.S. Storkeeper. _____</p> <p>U.S. Gauger. _____</p>		
<p>130</p> <p>TAX PAID STAMP</p>		

The largest denomination distilled spirits taxpaid stamps that were issued in the nineteenth century was 130 gallons.

**AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS 10 GALLONS — SERIES OF 1875**

Issued Stamp

10	TAX		CASK		Z 43589		TAX		10
SERIES OF 1875 ACT MARCH 3, 1875.									
Tax paid by _____									
on _____ Gall. proof Spirit in _____									
Warehouse at _____ for delivery to _____									
at _____									
9	Received TAX on	19	Gall. Distilled Spirits	9					
8	Received TAX on	18	Gall. Distilled Spir	8					
7	Received TAX on	17	Gall. Distilled Spirits	7					
6	Received TAX on	16	Gall. Distilled Spirits	6					
5	Received TAX on	15	Gall. Distilled Spirits	5					
4	Received TAX on	14	Gall. Distilled Spirits	4					
3	Received TAX on	13	Gall. Distill. Spirits	3					
2	Received TAX on	12	Gall. Distilled Spirits	2					
1	Received TAX on	11	Gall. Distilled Spirits	1					

UNITED STATES INTERNAL REVENUE		SERIES OF 1875	
TAX PAID STAMP		TAX PAID STAMP	
10 GALLONS		SPECIAL STAMP	
FOR		BRANDY DISTILLED	
FROM APPLES, PEACHES		OR GRAPES, EXCLUSIVELY	
Received _____ day		of _____	
ACT MARCH 3, 1875.		Z 43589	
for tax on _____		Gall. proof spirit in _____	
at _____		Warehouse at _____	
for delivery to _____		Collector.	
Dist. State of _____		U.S. Storekeeper.	
U.S. Gauger.		American Bank Note Co. New York	

The law governing the taxation of distilled spirits specified a minimum size cask of 20 gallons, but permitted the Commissioner of Internal Revenue to issue regulations for smaller size casks for fruit brandies. Special distilled spirits tax paid stamps were issued in a 10 gallon denomination for brandy.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
20 Gallon

Issued Stamp

1 Z

20 **20 Z 6599** 20
SERIES OF 1875.
ACT MARCH 3, 1875.

Cask No.

Tax paid by _____
on *Gall' proof spirit* in _____
Warehouse at _____ for delivery to _____
at _____

9	Received TAX on	29	Gall' Distilled Spirits	9
8	Received TAX on	28	Gall' Distilled Spirits	8
7	Received TAX on	27	Gall' Distilled Spirits	7
6	Received TAX on	26	Gall' Distilled Spirits	6
5	Received TAX on	25	Gall' Distilled Spirits	5
4	Received TAX on	24	Gall' Distilled Spirits	4
3	Received TAX on	23	Gall' Distilled Spirits	3
2	Received TAX on	22	Gall' Distilled Spirits	2
1	Received TAX on	21	Gall' Distilled Spirits	1

UNITED STATES INTERNAL REVENUE

SERIES OF 1875.

TWENTY 20 GALLONS

Received _____ day
of _____
from _____
tax on *Gall' proof spirit, Cask No.* _____
Warehouse at _____ for delivery to _____
at _____
Collector.

Dist. State of

T.S. Storekeeper.
T.S. Gauger.

AMERICAN BANK NOTE COMPANY, NEW YORK

This stamp was signed by the district collector in preparation for use by the storekeeper-gauger in a distillery. It remained unused and returned to the Bureau of Internal Revenue, where it was defaced with the pie-shaped cutouts. In the early 1890's these defaced stamps were sold to the famous Trenton, NJ stamp dealer E.B. Sterling.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
30 Gallon

Issued Stamp

THIRTY **30** **32952** **THIRTY**
SERIES OF 1875. ACT MARCH 3, 1875.

Cask No.
Tax paid by _____
on _____ Gall. proof spirit in
Warehouse at _____ for delivery to _____
at _____

9	Received TAX on	39	Gall. Distilled Spirits	9
8	Received TAX on	38	Gall. Distilled Spirits	8
7	Received TAX on	37	Gall. Distilled Spirits	7
6	Received TAX on	36	Gall. Distilled Spirits	6
5	Received TAX on	35	Gall. Distilled Spirits	5
4	Received TAX on	34	Gall. Distilled Spirits	4
3	Received TAX on	33	Gall. Distilled Spirits	3
2	Received TAX on	32	Gall. Distilled Spirits	2
1	Received TAX on	31	Gall. Distilled Spirits	1

THIRTY **30** **32952** **THIRTY**
SERIES OF 1875. ACT MARCH 3, 1875.

GALLONS
Received _____ day
of _____
from _____
Tax on _____ Gall. proof spirit. Cask No. _____
Warehouse at _____ for delivery to _____
at _____
Dist. State of _____
Collector. _____
U.S. Storekeeper.
U.S. Gauger.

TAX PAID STAMP **TAX PAID STAMP**

Note the purple backing paper sticking out from the right side. This innovation had been introduced to facilitate the removal of the portion of the taxpaid stamp with the serial number when it was broken up into smaller size packages by a rectifier or a wholesale liquor dealer. The removed portion was attached to a government form and the requisite rectified spirits or wholesale liquor dealer stamps were issued (their serial numbers were recorded on the government form).

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
40 Gallon

Issued Stamp

40		CASH		No. 122250		40	
<p>RECEIVED OF 1875. ACT MARCH 3 1875.</p>							
<p>Tax paid by _____</p>							
<p>on Gall' proof Spirit in _____</p>							
<p>Warehouse at _____ for delivery to _____</p>							
<p>at _____</p>							
9	Received TAX on	4-9	Gall: Distilled Spirits	9			
8	Received TAX on	4-8	Gall: Distilled Spirits	8			
7	Received TAX on	4-7	Gall: Distilled Spirits	7			
6	Received TAX on	4-6	Gall: Distilled Spirits	6			
5	Received TAX on	4-5	Gall: Distilled Spirits	5			
4	Received TAX on	4-4	Gall: Distilled Spirits	4			
3	Received TAX on	4-3	Gall: Distilled Spirits	3			
2	Received TAX on	4-2	Gall: Distilled Spirits	2			
1	Received TAX on	4-1	Gall: Distilled Spirits	1			

TAX PAID STAMP		UNITED STATES INTERNAL REVENUE		OF 1875.		TAX PAID STAMP	
SERIES		FORTY		40		GALLONS	
Received		of		187		day	
				%		122250	
from		tax on		Gall' proof spirit, Cash No.			
				Warehouse at		for delivery to	
				at		Collector.	
				Dist. State of			
Signed				U.S. Storkkeeper.		U.S. Gauger.	
<p>58-27</p>							

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
50 Gallon

Issued Stamp

50 FIFTY 50
REGISTERED DE 1875
Cask No. 10164 June 30 1878
Tax paid by J. J. Monarch
on 42 Gall. proof Spirit in CTS 8
Warehouse at Guzman's Edg. for delivery to
Same at Same

9	Received TAX on	59	Gall. Distilled Spirits	9
8	Received TAX on	58	Gall. Distilled Spirits	8
7	Received TAX on	57	Gall. Distilled Spirits	7
6	Received TAX on	56	Gall. Distilled Spirits	6
5	Received TAX on	55	Gall. Distilled Spirits	5
4	Received TAX on	54	Gall. Distilled Spirits	4
3	Received TAX on	53	Gall. Distilled Spirits	3
2	Received TAX on	52	Gall. Distilled Spirits	2
1	Received TAX on	51	Gall. Distilled Spirits	1

UNITED STATES INTERNAL REVENUE
REGISTERED DE 1875
50 FIFTY 50 GALLONS
Received of June 30 1878
from J. J. Monarch
Tax on 42 Gall. proof spirit Cask No. 10164
Guzman's Edg. Warehouse at Same
Dist. of N. Y.
U.S. Collector
U.S. Gauger

TAX PAID STAMP

This stamp mistakenly was filled out for 42 gallons. When the storekeeper-gauger realized the mistake the stamp was reattached to the stub and returned for destruction. The stamp was defaced by Internal Revenue and later became part of the defaced hoard that was sold to E.B. Sterling.

AMERICAN BANK NOTE COMPANY
DISTILLED SPIRITS — SERIES OF 1875
60 Gallon

Issued Stamp

60		SIXTY		Z 332250		SIXTY		60	
Cask No.		187		ACT MARCH 3, 1875.					
Tax paid by									
on		Gall. proof Spirit in							
Warehouse at								for delivery to	
at									
9	Received TAX on	69	Gall. Distilled Spirits	9					
8	Received TAX on	68	Gall. Distilled Spirits	8					
7	Received TAX on	67	Gall. Distilled Spirits	7					
6	Received TAX on	66	Gall. Distilled Spirits	6					
5	Received TAX on	65	Gall. Distilled Spirits	5					
4	Received TAX on	64	Gall. Distilled Spirits	4					
3	Received TAX on	63	Gall. Distilled Spirits	3					
2	Received TAX on	62	Gall. Distilled Spirits	2					
1	Received TAX on	61	Gall. Distilled Spirits	1					

SIXTY		SIXTY		Z 332250		SIXTY		SIXTY	
Received		day		ACT MARCH 3, 1875.					
of		187							
from		Gall. proof spirit, Cask No.							
tax on									
Warehouse at								for delivery to	
at									
Collector.									
Dist. State of									
U.S. Storekeeper.									
U.S. Gauger.									
TAX PAID STAMP									

60-27

**BUREAU OF ENGRAVING AND PRINTING
ESSAY OF LINCOLN VIGNETTE**



This large die essay is based on a Matthew Brady photograph of Lincoln. The india on card essay is an engraver's stock proof (number 685744A) and is signed on the back.

This vignette was used on the Series of 1915 \$60 documentary stamp.

BUREAU OF ENGRAVING AND PRINTING
DOCUMENTARY — SERIES OF 1915



Documentary taxes were assessed on many types of financial transactions beginning December 1, 1914. The \$60 denomination, featuring the head of Lincoln, was not issued until 1915 and is so designated "Series of 1915" in the design.

The stamps were issued in panes of four with stubs and bound into booklets with a face value of \$2400 (10 panes of 4 stamps each).

**BUREAU OF ENGRAVING AND PRINTING
DOCUMENTARY — ISSUE OF 1918**

**Type 1 Serial
(fat, blunt)**



Type 1 Serial



**Type 2 Serial
(medium, with balls and points)**



**Type 3 Serial
(thin, with balls and points)**



When the documentary tax laws were re-enacted as part of the War Revenue Act of 1918, a new \$60 stamp, without the series designation was issued in panes of four with stubs and bound into booklets with a face value of \$2,400 (ten panes of four stamps each).

Three types of serial numbers were used over the 22 years that these stamps were in service. The type 2 serials were used in the 1920s and again in the final years.

**BUREAU OF ENGRAVING AND PRINTING
DOCUMENTARY -- SERIES OF 1940 PROVISIONAL**

“Series of 1940”
Green Handstamp



Blue Handstamp

Mint



Used



Not Previously Reported Mint

Tall Black Two-line Handstamp



One Recorded Copy

In 1940 Internal Revenue decided that the stamps it issued for the various documentary taxes would only be valid for two calendar years. The first issued were handstamped provisionals.

**BUREAU OF ENGRAVING AND PRINTING
STOCK TRANSFER — SERIES OF 1918 PROVISIONAL**

Overprinted "Stock Transfer"

Type 1 Serial
mint and used



Type 2 Serial
mint



The tax on stock transfers was enacted as part of the War Revenue Act of 1918. These stamps were used only on transactions executed on the stock exchanges. If shares of stock were sold privately, the general documentary stamps were to be used. Similar to the documentary issue, the stock transfer stamps were issued in panes of four with stubs and bound into booklets with a face value of \$2,400 (ten panes of four stamps each).

Like the future delivery stamps, the Bureau continued to produce these overprinted provisional stamps. Finally in 1940, a permanent design replaced the provisionals.

BUREAU OF ENGRAVING AND PRINTING
STOCK TRANSFER — SERIES OF 1940 PROVISIONAL

Handstamped in blue
“Stock Transfer”

Type 3 serial



In 1940 Internal Revenue decided that the stamps it issued for the various documentary taxes, including stock transfers, would only be valid for two calendar years. The first series 1940 stamps were handstamped provisionals.

**BUREAU OF ENGRAVING AND PRINTING
SILVER TAX — SERIES OF 1934 BUREAU PROVISIONAL**

Overprinted “Silver Tax”

Serial Number “00000”
Handstamped “Specimen”



This very unusual example has both the handstamp “Specimen” and the perforated initials spelling out the first four letters of “Specimen”.

Issue Stamp
used



The Silver Purchase Act of 1934 was one of the emergency measures of the Great Depression. To discourage speculation in silver, a 50% tax on the net profit from the sale of silver bullion was imposed.

BUREAU OF ENGRAVING AND PRINTING
SILVER TAX — SERIES OF 1934 PROVISIONAL ON DOCUMENT



This unusual usage on September 11, 1936 in the Second District of New York (Manhattan) pays the tax with one of each of the available denominations of provisional silver tax stamps.

**BUREAU OF ENGRAVING AND PRINTING
SILVER TAX — SERIES OF 1940 HANDSTAMPED PROVISIONAL**

Handstamped in blue
"Series of 1940"



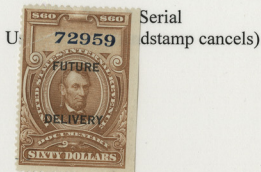
As previously seen with the general documentary and stock transfer stamps, Internal Revenue began to limit the validity of the stamps for a two-year period. The first stamps issued under this change in policy were handstamped provisionals created in the local district collector's office.

**BUREAU OF ENGRAVING AND PRINTING
FUTURE DELIVERY — SERIES OF 1918 PROVISIONAL**

Type 1 Serial



Overprinted "Future Delivery"



Serial
dstamp cancels)



Type 3 Serial
mint



Type 3 Serial



Future delivery refers to contracts to purchase agricultural products (cotton, wheat, etc.) or natural resources (gold, silver, platinum, etc.) for delivery at some future date and executed on the nation's commodity exchanges. Congress separated these future delivery contracts from other taxable financial transactions. The reason for separate stamps was to keep track of how much revenue was generated from this tax.

The Bureau of Engraving and Printing never issued a permanent set of stamps for future delivery, but relied upon overprinted documentary stamps until 1937, when separate future delivery stamps ceased being used.

**BUREAU OF ENGRAVING AND PRINTING
FUTURE DELIVERY — IMPERFORATE HORIZONTALLY**

Overprinted
"Future Delivery"

Imperforate between



Only recorded copy

To date this is the only reported pair of the future delivery stamp not perforated horizontally.

**BUREAU OF ENGRAVING AND PRINTING
FUTURE DELIVERY — CONVERSION OF A SILVER TAX STAMP**

Handstamped
"Future Delivery"



This usage in May 1937 predated the discontinuation of the future delivery stamps. This highly unusual provisional handstamp undoubtedly originated in a local district collector's office because of the unavailability of the required future delivery stamps. This same handstamp is also known on some of the small denomination documentary stamps. This most unusual provisional was first reported in Sloane's Column of February 3, 1945.

**BUREAU OF ENGRAVING AND PRINTING
WAR SAVINGS STAMP**



Savings stamps have traditionally fallen between postage and revenue stamps. In the current understanding of revenue stamps, which includes both the traditional evidence that a tax has been paid and the broader sense of a receipt for a government credit, the savings stamps fall squarely in the revenue field.

This stamp was issued December 20, 1920 and could be exchanged later for U.S. Treasury War Certificates, Defense Bonds or War Bonds. The stamps were sold at a prorated increasing cost based on the redemption rate of the bonds for which these could be exchanged.