

By Terry Blum

 It was the time of our great Civil War, and our Government was undergoing large cash-flow problems. As a result, new Tax Laws were passed in 1862 to help the North pay this increasing debt. They were directed toward the sale of matches, canned fruit, patent medicines, perfumes, and playing cards.



- These laws would remain in effect until their repeal on March 3, 1883, which became effective as of July 1, 1883.
- However, the Spanish American War of 1898 would see the need to re-enact these type of taxes again.







 Section 99 of the revenue law stated "Any proprietor or proprietors of proprietary articles or articles subject to stamp duty under schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue, for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing, his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectively destroyed;....."

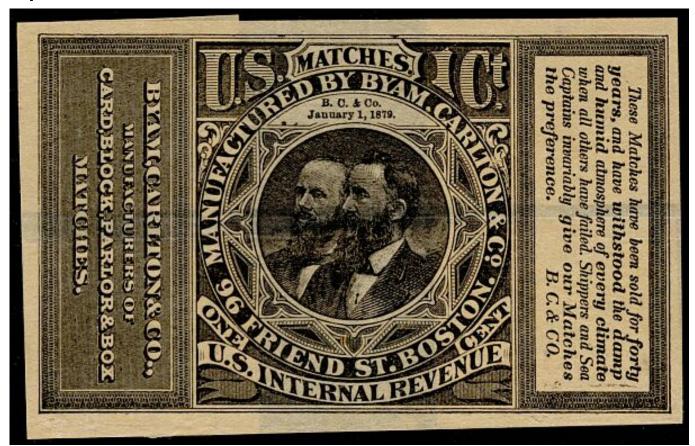
 Section 102 provided for discounts to be awarded to anyone who elected to use private die stamps. "...on amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per centum; on amounts more than five hundred dollars, ten per centum."







 In addition to the reduction in the tax rate, the user also benefitted from "free" advertising via the proprietary stamps.



- Almost all the stamps issued, till August 31, 1875, were printed by Butler and Carpenter (later known as Joseph R. Carpenter) of Philadelphia.
- Between September, 1875 and October, 1880, both the National and American Bank Note Companies provided the printing.
- Then in 1880, the Bureau of Printing and Engraving took over the task of printing the stamps until the taxes ended in 1883.



- If you look in Scotts' Specialized Stamp Catalog, you will find there are (4) columns for pricing, and they are based upon the (4) major types of paper that were used.
 - "Old Paper": this was white unwatermarked paper, and was used until September, 1871.
 - "Silk Paper": numerous colored silk threads of various lengths were intermixed throughout the paper. This occurred between 1871 and approximately the beginning of 1878.
 - "Pink Paper": pink tinted paper (front and back) was used during a short time in 1877-1878.
 - "Watermarked Paper": about the beginning of 1878, they started using paper watermarked with the double-line "USIR", which ended in 1883.

This shows front and back of "silk" and "pink" design.



 As a minor variation, but with increased price, "experimental Silk Paper" was used on some designs during the initial time-frame. These exhibited minute pieces of silk thread widely scattered within the paper, sometimes as few as one (1) fiber per stamp. These were listed as a sub-variant to the basic listings wherever tested.



• There were (5) basic categories of products that these proprietary stamps were issued for, and Scott Catalogs issued a different letter prefix for each product.





- Matches was the first product.
- Scott numbers RO1 thru RO186 represent (186) different designs or color changes.
- But that isn't all! Many of these were printed on more than one of the (4) paper varieties, sometimes up to all (4).
- In addition to these varieties, some designs had subvariants for the "experimental silk paper" varieties and a few list "ultra" as a color variation.
- There were (130) manufacturer names making matches.

 Depending upon how fussy you are, I've noticed that the "USIR" watermarks appear frontwards, backwards, and sidewards on some of these stamps. However, Scotts does not address these differences.





The second design was after Hofen & Company took over management of the Empire Match Company in the early 1880's

- Canned Fruit was the second product.
- Scott number RP1 was the only design issued, and that came only (1) way, on old paper.
- If you find one, it listed for \$2,500.00 in the 2011 catalog.



528,000 were issued, all on old paper, and fewer than 30 are believed to exist today. Most copies are faulty, as they were used on steel cans.

- <u>Medicine</u> was the third product.
- It was also the largest use of these private die stamps, utilizing Scott numbers RS1 thru RS315 and RS320 thru RS395. This mounted to (315) + (35) = (350) design / color varieties.
- As with the matches stamps, these also had the multiple paper options, experimental silk paper, ultra color option on a few, and watermark variances.
- Manufacturer names making patent medicines are as follows: Civil War Companies: 145
 Spanish American War 13 (169) Saint Louis Provisionals

- Perfume was the forth product.
- The applicable Scott numbers are RT1 thru RT33, making (33) basic design versions.
- As with the Matches and Medicines, these also had the multiple paper options, experimental silk paper, ultra color option on a few, and watermark variances.
- There were (11) manufacturer names making perfumes.





Here are a few other perfume examples.



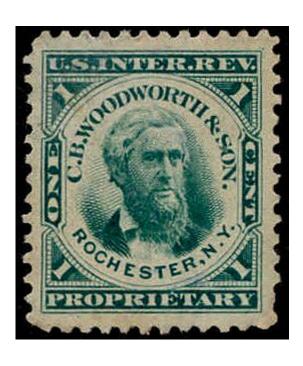


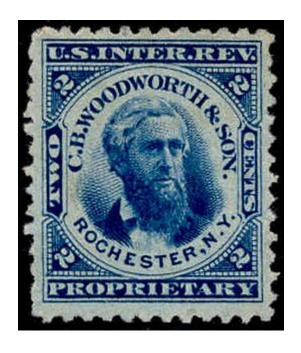






• Our local claim to fame.





- Playing Cards was the fifth and last product.
- Unlike the other (4) products, the U.S.I.R. had created unique stamps in the first general revenue issue of 1862-71 for the specific product of playing cards. I refer to Scott #R2 (1c red), R11 (2c blue), R12 (2c orange), R17 (3c green), R21 (4c slate), and R28 (5c red), which designate "Playing Cards".



- As to the proprietary playing card stamps, the applicable Scott numbers are RU1 thru RU16, making (16) basic design versions.
- As with the Matches Medicines, and Perfumes, these also had the multiple paper options, experimental silk paper, ultra color option on one, and watermark variances.
- There were (10) manufacturer names making playing cards.









- In 1894, the I.R.S. started issuing other specifically designed government issued revenue stamps for playing cards, which are defined in Scott catalogs as #RF1 thru RF29.
- The tax on playing cards was finally repealed effective June 22, 1965.

 Through the years, many of these product businesses went through name changes, either within the family, or through buy-outs. Sometimes, the proprietary stamps continued being used "as is", and other times they went through minor revisions to the company's name.





- Proprietary stamps also came in odd shapes.
 - There were diamonds.





There were die-cut sun bursts versus its imperforate.





• Other die cuts.





Other odd-shaped cut-outs.







More examples:







Other large examples.



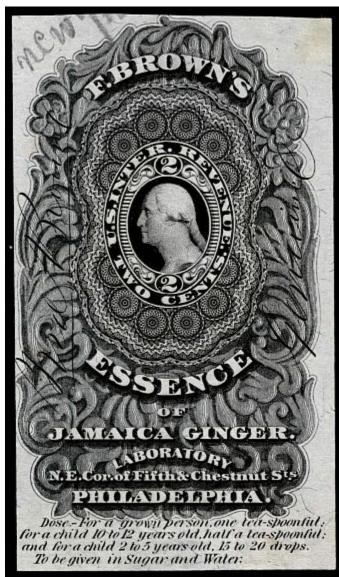
 These designs are very similar to some "postage" designs.













 Most companies only produced a single value stamp, but some produced numerous values to suit their product sizes.



• If we add up the basic designs of the (5) products, we get a sub-total of:

	586
Playing Cards	16
Perfumes	33
Medicines	350
Canned Fruit	1
– Matches:	186

And that doesn't account for the fact that many had more than (1) paper variety, with some up to (4).



 As to the total number of different manufacturer names issuing their own private die proprietary stamps, we have:

	321
Playing Cards	10
Perfumes	11
Medicines	169
Canned Fruit	1
– Matches:	130





The End

Many thanks go to the following web site which depicts most of the designs and has fantastic research details about these Proprietary Stamps

http://www.rdhinstl.com