

United States

PRIVATE DIE PROPRIETARY
REVENUE TAX STAMPS

Civil War (1862-1883)
and
Spanish-American War (1898-1901)

[Album designed by Sherwood Springer]

The
Cecil Munsey
Collection



Introduction:

When The United States of America was a young country, the national government received most of its revenue from custom duties and property taxes. In 1862 the Treasury Department at the request of President Abraham Lincoln, planned a series of stamp (excise) taxes to help support the extraordinary cost of the Civil War. On July first of that year Congress passed the "Revenue Act of 1862."

Schedule "C" of the Act provided that revenue stamps, or fiscal stamps as they are sometimes called, be affixed to a variety of items including products such as matches, perfumery', playing cards, cosmetics, and bottled products such as *proprietary* (patent) *medicines* to indicate the prepayment of taxes. Revenue labels of this type are correctly called "Private Die Propriety Revenue Stamps"

In an attempt to reduce the manufacturing costs of the stamps, and at the urging of the peddlers of patent medicines, the government allowed the manufacturers – at their own expense (usually between \$150 and \$250) – to have dies engraved and plates made for their own exclusive use. After having them made the manufacturer would turn the plates over to the government, and whenever more stamps were needed the government would print for the manufacturer with the privately made plates.

In order to speed orders and sell the stamps in quantity, the government offered a special discount to manufacturers providing their own dies. For several years this "Premium" was given on purchases of more than \$500 worth of stamps. The rate changed whimsically every so often, the range being from 5 to 10%. At its peak of 10%, a manufacturer ordering \$700 in stamps would receive \$770 worth, the premium always being paid in stamps, not cash. The effect of course, was that by affixing these "premium" stamps to his products, the manufacturer was actually able to sell some of his merchandise tax-free. This was a great advantage to large manufacturers who, because of the premium, could sometimes afford to undersell competitors.

Manufacturers of private-die stamps first began the work of printing the stamps in the fall of 1862. The printing firm of Butler & Carpenter, in Baltimore, Maryland was selected to the work. Production was so great that at the request of the Commissioner of Internal Revenue, many sheets were delivered to his office imperforate. These then had to be hand-cut by the user, which explains why many stamps found in collections today are of the imperforate variety.

A collector of private-die stamps can expect some of the stamps he finds to be pre-canceled, for almost from the start these issues were cancelled before being affixed to the taxed bottles and packages.

The first use of these stamps was in late 1862 by Dr. L. R. Herrick (**album page 8**), a maker of “pills and plasters for man and condition powders for beast.” Herrick’s stamp, like others at the beginning of these issues, was about the size of a regular 2¢ government issued revenue stamp. Within a short time the same imaginations that thought up all diseases that their miraculous medicines would cure expanded the stamps, and they became larger and of all sizes and shapes (**note especially the 4¢ J. C. Ayer’s Stamp on album page 1**).

It was not uncommon for the stamps to be incorporated in the design of the wrapper for the bottle or box (**see album page 19**). They became beautiful examples of the engraver’s art, the most beautiful, perhaps, being the Dalley’s Galvanic Horse Salve **shown on album page 6**. Another item that makes them of particular interest to today’s bottle collectors is the solemn portrait often placed on the stamp of the “benevolent” whiskered gentleman who sold the alcohol– and/or drug-ridden cure-all. In the case of some stamps, the portrait featured is the **only** likeness extant of the proprietary medicine vendor.

[Incidentally, the stamps they bore can determine approximate original retail prices of patent medicines. Records show that medicines were taxed at the rate of 1¢ for each 25¢ of the retail price, or fraction thereof above that amount.]

In *Scott’s Specialized Catalogue of United States Stamps*, private-die proprietary medicine stamps of 143 different companies are found. Some of these companies used a variety of stamps.

Even though the Revenue Act of 1862 was repealed in 1883, 21 years after it was enacted, and another short-lived one was not initiated until 1898, the intervening years were not stamp less for manufacturers of matches, perfumery, playing cards, and patent medicines. Having become attached to their individual revenue stamps because they were an excellent form of advertising, these manufacturers were reluctant to eliminate them. As a result facsimile labels resembling the original private-die stamps were created and used. The major difference in most cases was the elimination of the inscription “U.S. Internal Revenue” (**see album page 23**).

Other items of related interest are “proofs” and “essays.” A proof was a sample printing from a die’ which was to be used for issued stamps. These were usually on India Paper or card stock and were

made inspection or approval before the issue went into production. An essay was a design or die from which stamps were never printed for use. These too were printed on India paper or on card stock. (See album page 27.)

Most bottle collectors have seen “Medicine” stamps but, probably because they were so obvious, have not really noticed them. Remnants and sometimes-complete stamps are found on bottles that still bear their original labels. Newspaper advertisements, almanacs and trade cards of the era often picture bottles and boxes bearing stamps.

This Introduction is from an article by Cecil Munsey that was published in *Bottles & Extras* magazine (pp. 3-5) for August 1996.



“One for a Man, two for a Horse!”

UNITED STATES PRIVATE DIE PROPRIETARY STAMPS

Contains spaces for the Civil War issues of Match, Medicine, Perfumery, Canned Fruit and Playing Card Stamps, also the private die issues of 1898-1900.

Each space is marked with the catalogue number of the stamp belonging therein as listed in the 1956 edition of Scott's United States Catalogue Specialized.

PAPER VARIETIES

"Match and Medicine Stamps," as they are popularly known, are found on various papers, as follows:

- a. Old paper. First issue, 1863-71. Usually hard and thin.
- b. Silk paper. Second issue, 1871-77. Soft and porous, sprinkled with silk fibers.
- c. Pink paper. Third issue, 1877-78. Soft and thick, ranging from pale to deep pink.
- d. Watermarked paper. Fourth issue, 1878-83. Thick, soft and porous, showing portion of U.S.L.R. watermark.
- e. Experimental silk paper. Medium smooth, containing minute fragments of silk widely scattered, sometimes but a single fiber on a stamp.

All paper varieties of each stamp are listed herein, although spaces are given for one variety only. If the individual chooses to collect more than one paper, it is suggested he interleave with Scott blank or quadrilled pages which may be purchased from any stamp dealer.

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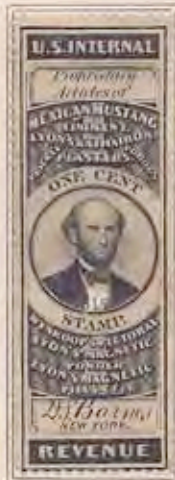
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PRIVATE PROPRIETARY

MEDICINE STAMPS



J. C. Ayer & Co.
(imperf.)
4 C BLUE
IR510a, b, d



PRIVATE PROPRIETARY

MEDICINE STAMPS



PRIVATE PROPRIETARY

MEDICINE STAMPS



*Dose - For an grown person, one teaspoonful
for a child 10 to 12 years old, half a teaspoonful
and for a child 2 to 5 years old, 15 to 20 drops.
To be given in Sugar and Water.*



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for a child 10 to 12 years old, half a teaspoonful
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To be given in Sugar and Water.*

PRIVATE PROPRIETARY

MEDICINE STAMPS



PRIVATE PROPRIETARY

MEDICINE STAMPS



Curtis & Brown Mfg. Co.
3 C
BLACK
(R572b, d)



PRIVATE PROPRIETARY

MEDICINE STAMPS



PRIVATE PROPRIETARY

MEDICINE STAMPS



PRIVATE PROPRIETARY

MEDICINE STAMPS

John F.
Henry

2 C
VIOLET

(RS112a)

John F.
Henry

4 C
BISTRE

(RS113a)



J. E. Hetherington

2 C
BLACK

(RS120d)



T. J. Husband
(imperf.)

2 C VIOLET

(RS139a)



PRIVATE PROPRIETARY

MEDICINE STAMPS



PRIVATE PROPRIETARY

MEDICINE STAMPS



Dr. Jas. C. Kerr
5C
BLACK
(RS160a)



PRIVATE PROPRIETARY

MEDICINE STAMPS



Mansfield & Higbee
 4C
 BLUE
 (block of four 1C
 imperf. between)
 (RS173) b)



Jacob Lippman & Bro.
 4C
 BLUE
 (RS163a, b, e)

PRIVATE PROPRIETARY

MEDICINE STAMPS



J. B. Kelly
& Co.
(Imperf.)
4 C
BLACK
(RS153a, e)



Morehead's Neurodyne
4 C
BLACK
(RS186a)



PRIVATE PROPRIETARY

MEDICINE STAMPS



Dr. M. Perl & Co.
(cut to shape)
6 C
BLACK
(RS188a)

Bennett Pieters & Co.
4 C
BLACK
(RS191a, b, e)

Bennett Pieters & Co.
6 C
BLACK
(RS192a)

PRIVATE PROPRIETARY

MEDICINE STAMPS



Scheetz's Bitter Cordial
4 C
BLACK
(RS210d)

Scheetz's Bitter Cordial
(imperf.)
4 C
BLACK
(RS211b)



Seabury & Johnson
1 C
LAKE
(RS218d)



PRIVATE PROPRIETARY

MEDICINE STAMPS



Jas. Swaim
(die cut with manuscript signature or imperf. without signature)

6 C
ORANGE
(RS231a)

Jas. Swaim
(imperf. or die cut)

8 C
ORANGE
(RS232a, b or RS233a, b)

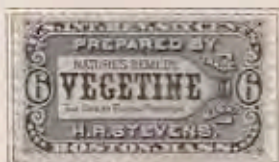


PRIVATE PROPRIETARY

MEDICINE STAMPS



U. S. Proprietary Medicine Co.
6 C.
BLACK
(RS244a)



PRIVATE PROPRIETARY

MEDICINE STAMPS



J. H. Zeilin
& Co.
2 C
RED
(RS275b)



PRIVATE PROPRIETARY

MATCH AND MEDICINE WRAPPERS

Match wrappers (all 1c black) are: Byam, Carlton & Co., RO48a (41x75mm), RO50a (131x99), RO51a (131x89), RO52a (94x54, white), RO53a (94x54, buff), RO54a, h (81x50), RO55a (94x56), RO56a (95x57); Portland Match Co., RO147a; V. R. Powell, RO149a (buff, uncut), RO150a (buff, cut to shape), RO151a (white, cut to shape).

Medicine wrappers are: J. S. Burdial & Co., 1c black, RS44b, d (white paper), RS45b, d (orange paper); E. L. Soule & Co., 1c blue, RS226a (New York), RS227a, b (Syracuse); U. S. Prop. Med. Co., 1c black, RS245a, b (white), RS246a, b (yellow), RS247a, b (orange), RS248a, b (orange red).

(Since margins of individual copies vary from closely clipped specimens to full size wrappers, it will be found more convenient to mount these on pages without given spaces.)

