



EMERGENCY
W.W.II USAGE
ON DOCUMENTARY
REVENUE STAMPS

PHILADELPHIA, PA.

PORTLAND, ME.





L. M. KIBBY
CUSTOMS AGT.
ALBANY



C H BALTO
W. EVANS CASHIER
1886



.....
VALUES
PRICE



FOR CREDIT OF
N.Y. Gold Exchange
Bank
OF N.Y. City





X

R15b

UNLISTED AS A PART PERF SINGLE

(LISTED WITH ———
PART PERF. PAIR)

NOW LISTED ———



His and Her cancel

O.G./NH
 PRINTED CANCEL
 KEMP, DAY & CO.
 OFFSET OF
 SAME ON GUM



ADVERTISING
 GOLD PENS



H. HOFFMAN
 & CO.
 Sept. 8 '61
 (TYPE 2)



JOSEPH BURNETT
 & CO.



S.F. STERLIM
 Woodstock, VT.





R32c

D. M. CO.,

DIAMOND MATCH COMPANY

- A. BEECHER AND SONS
- SWIFT COURTNEY
- SWIFT COURTNEY & BEECHER CO.



R15c

PLAYING CARD PROVISIONALS

ANDREW DOUGHERTY



SAMUEL HART & CO.



VERY SCARCE
WITHOUT PERIOD
AFTER 1863

SAMUEL HART & CO.



TYPE I



TYPE III

VICTOR F. RAUGER



LOVELLY & BROTHER
210 N. 3rd St. Phila.

ANDREW DOUGHERTY

VERY SCARCE
WITHOUT PERIOD
AFTER 1863

R2c 5 @ 2.00 =
R7c 2 @ 2.00 =

1650,-

++

LAWRENCE COHEN & CO.

TYPE I



RARE
PRINTED BROWN SURCHARGE

1250-

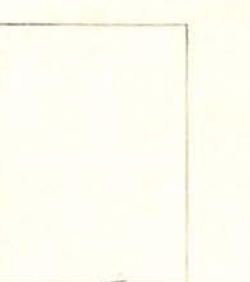


PAID 380-



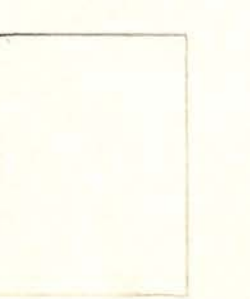
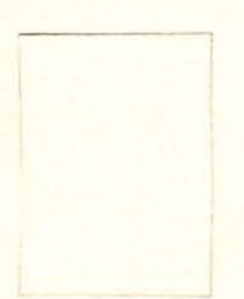
9

TYPE III



C. H. C. ? CAN'T FIND

VICTOR E. MAUGER



AMERICAN CARD CO.

LONGLEY & BROTHER
CINCINNATI, OHIO



Am. C. Co.



L & B.



1250+



BYAM CARLTON
MATCH CO.



BENT & LEA
MATCH CO.



T. GORMAN & BRO.
MATCH CO.



W.M.C.
Washington
Match Co.



A. BEECHER & SON
MATCH CO.



S. B. HARTMAN

MEDICINE COMPANY PROVISIONALS



DR. SETH ARNOLD
WOONSOCKET
R.I.



FRED BROWN
WEEKS & POTTER
SIMON ST. METER
NEW YORK



B. BENDAL & CO.
PHILADELPHIA
RAA original Gum \$509



F. ZAISS & CO.
MEDICINE CO.



W.A. CLARK
PROVISIONAL
PRIVATE DIE
MATCH STAMP



LIPMAN & BROS.



SETH W. FOWLE & SON



A.B. & D. SANDS



HALL & RUCKLE



RARE —
R22 a
NEW LISTING

WHITE & HOWLAND

HUMPHREY'S
Specific Medicine
Co.

P.H. DRAKE
& CO.

F. C. S.



X. B.

PAID \$15-

X. BAZIN PERFUMERY CO.



S. R. V. D.

S. R. VAN DUZER
Medical Co.

SIMON DE VISSER
 PROPRIETARY CANCELLATIONS



S DEV





BYAM CARLTON MATCH CO.



J. T. HOWLAND PROPRIETOR. MISSING 20% AFTER HOWLAND



FREDERICK BROWN PHILADELPHIA



F. C. S.



F. C. S. DOUBLE IMP.



LAWRENCE COHEN & CO. PLAYING-CARDS



M. C. EDEY & CO. PROPRIETORS



P. T. IVES IVES MATCHES



JOSEPH BURNETTE & CO. PAT. MEDICINE



LANMAN & KEMP



DR. SCHENK & SON VISER



L. M. M. & CO.



DR. D. H. SEELYE & CO. (Medicine Company) Druggist Patent Medicine



VAN DYKE BITTERS



NEW BAUER & CO.



WILLIAM. A. CLARK/MATCHES

W.A.C. MATCH PROVISIONAL

RARE

ON ORIGINAL MATCH BOX TOP



MANUSCRIPT D & Co.

DELINIERS & CO. PREDECESSOR TO LIMOGES
possibly in NEW ORLEANS, LA.

DISMORE & CO. RAILWAY CAR SPRINGS
BARCLAY STREET, NEW YORK

\$ 24 ¹³/₁₀₀

State Treasurer's Office,

No. 3416



Madison, Wis., July 26 1865

Pay to the order of Robert
Samuel D. Hastings, State Treasurer,
County of _____
Twenty four Dollars.



To D. Ferguson Captain
Milwaukee Wis.

Samuel D. Hastings
State Treasurer.

\$ 8 ¹⁶/₁₀₀

State Treasurer's Office,

No. 1842



Madison, July 8 1865

Pay to the order of L. P. Wetherby
Samuel D. Hastings, State Treasurer,
County of _____
Eighteen and 16/100 Dollars.



To D. Ferguson books

Samuel D. Hastings
State Treasurer.

This receipt must have a Two Cent Revenue Stamp affixed, and canceled by the party signing the receipt before it can be paid.

ALLOTMENT FUND.

\$ 22



STATE OF WISCONSIN
STATE TREASURER'S OFFICE,

Madison, Oct 28 1864

RECEIVED from SAMUEL D. HASTINGS, State Treasurer,
Twenty two Dollars, it being the amount of money allotted to me by Michael McHugh of Company
4th of the Regiment, Wisconsin Volunteers for the months of July and Aug 1864.

Ann McHugh
I am personally acquainted with Ann McHugh who signs the above receipt,
and know the signature to be genuine.

NOTE.—The above Certificate must be signed by a Justice of the Peace or a Notary Public.
P. B. Lacy Notary Public
St. Croix Falls

Large Excise stamp affixed to Rec. Receipt
As this stamp is not cancelled it is void.



Figure 3. Closeup of the playing card stamp affixed to the document illustrated in Figure 2. The initials in the oval cancel are those of Wisconsin state treasurer Samuel D. Hastings.

revenue stamp printers Butler & Carpenter of Philadelphia, weighed in on the issue.

The letter from the commissioner announced a policy of using documentary stamps for documents and proprietary (and playing card) stamps for proprietary articles.

How closely was this law governing internal revenue policy adhered to? As a general rule, it was adhered to rather closely.

Comparatively few documents bear proprietary or playing card stamps to pay a tax normally satisfied with a documentary stamp.

While there are far, far fewer surviving examples of

first opened, which explains why a used example is valued at \$160 in the 2005 Scott *Specialized Catalogue of United States Stamps and Covers*.

Samuel D. Hastings, Wisconsin state treasurer, used a 2¢ blue perforated playing card stamp to pay the 2¢ flat tax on the military allotment receipt illustrated in Figure 2. He used his classic and well-known upright oval hand-stamp to cancel the stamp.

A closeup of the stamp is pictured in Figure 3.





CRITTENTON & CO.



E. FOURGNER CO. (E.F.C.)



G.G. GREEN CO. Medicine Co.

CANNON & CO. R.R. Storage Depot



A.T.S. & CO. A.T. SHALLENBERGER



R.P. HALL REUBEN P. HALL & CO.



W. & P. WEEKS & POTTER



LANMAN & KEMP



A.T.S. & CO. A.T. STEWART & CO. NEW YORK



RADWAY & CO. NEW YORK (MEDICINE CO.)



AUG. EICHELE SO. (MATCH CO.)



C.D.R. ?

SIMON DELISSER Patent Co.

© 2015 677

PLAYING CARD CO.
PROVISIONALS



PRINTED
IN RED Am. C. Co.



AMERICAN CARD CO. with manuscript date



U.S. P. CO.
U.S. PLAYING-CARD CO.

A.C. CO.
AMERICAN CARD CO.



U. S. Custom House, New York.



Federal Building, Chicago.
Post Office,
Custom House,
U. S. Courts, etc., etc.

Custom House, New-York,
COLLECTOR'S OFFICE.



W. J. Kenyon Esq
Chairman Central Committee
Walter Co
Kingston 1865
New York

873



CASHIER OF
CUSTOMS
BALTIMORE





WARREN COUNTY
SEAL
1847



LAWRENCE L. MERRY
COLLECTOR
20TH DISTRICT
U.S. INTERNAL REVENUE
MILTON, N.Y.



PATENT OFFICE
UNITED STATES OF AMERICA



JAS. D. WARNER
INTERNAL REVENUE BROKER
81 BEAVER ST. N.Y.



DEPUTY BILL COLLECTOR

NEW YORK
CUSTOM
HOUSE
CANCELS





9

no
Naval

...ing Trade," "Whale f
...ame of the husband or
...shed by Act of January
...e of District, day, month
...or "affirmed," as the case

2-410



...oastin
...e name
...ame of
...rn" or ";

(Ed. 7-10-'93-10,000.)

*Step. W. J. Brown Ho
Liverpool*

IRS
V.F. #20

*James H. ...
23rd ...*

ANTON-HOUSE, PHILADELPHIA
North Star
L. C. ...

... THAT THIS FAVOR WAS
... to ...
... PRESENTED TO ME ON ENQUIRY
Geo. H. Bell
R. P. any



35-



225-



140-



25-



25-



50-



295-

21/24

12962 9/130

WITHDRAWAL ENTRY,
FORM 4.

CUSTOM HOUSE, NEW-YORK, COLLECTOR'S OFFICE,

entry of Merchandise, intended to be withdrawn from Warehouse, by **ALEXANDER T. STEWART & CO.,** which
the *7 Aug* 1871 by **ALEXANDER T. STEWART & CO.,** in the *Merada* Mo

PKGS.
Nos.

PACKAGES AND DESCRIPTION.

S 2040 *Mrs. [unclear]*



York

Dr. [unclear]

1700 - 8 - 136.00
422 - 40 - 168.80

304.80

Applied [unclear]

Carroll

54/18

TYPE V: LINCOLN

1872 CUSTOM HOUSE ENTRY OF GOODS FORM VALUED AT \$304.80. THE TAX
WAS 50 CENTS FOR AN ENTRY OF MERCHANDISE FORM VALUED AT \$100 - \$500

90.00
RNY2

[Handwritten signature]

[No. 22.—Form 80.]

40400
9678
61022



Printed and Sold by James M. Smith, 230 Dock Street, Philadelphia.

ENTRY OF MERCHANDISE, Imported by

J. H. D.

whereof

Boadshaw

is Master, from

Marks.

Numbers.

Packages and Contents.

Quantity.

AGT # 1 to 75

Seventy five Sacks of Black Powder

cut. 26 lbs. 543, 2, 26

Carting to 25th. 11. 6

*Wm. L. Garrison
Boston*

J. H. D.

[No. 68.—Form 29.]

Re-Warehouse



ENTRY OF MERCHANDISE,

was brought into this District on the

Port of

City of New York

Intended to be withdrawn *3rd day*

having been originally from *NY*

MARKS.

NUMBERS.

PACKAGES AND CONTENTS.

QUANTITY.

PI

2124
657
William Brewster
12463



W. S.

[No. 63.—Form 9.]

Withdrawal Entry for Con



OFFICE OF THE DISTRICT CLERK, DISTRICT OF COLUMBIA
CITY OF MICHIGAN, Intended to be withdrawn from
his District on the 1st day of February

Robinson

MARKS.

NUMBERS.

PACKAGES AND CONTENTS.

IT 305

41
40

Amos L. Seaman

RARE
GREEN
CANCEL
ON DOCUMENT

Book of
1373/6

Remission Book



© 1915 677

U.S. CUSTOMS NEW YORK





CASHIER OF CUSTOMS



CASHIER OF CUSTOMS BALTIMORE SEPT. 17, 1867



CUSTOMS PHILADELPHIA



CUSTOMS HOUSE BEDFORD, MASS.



CUSTOMS HOUSE PHILADELPHIA, PA.



PAID \$10-



WAREHOUSE



RARE

APPRAISERS STORE 472



RARE

APPRAISERS STORE OHIO



DEPOSIT DUTY EXCESS



IN NEW YORK, N.J. DEPOSIT IN BANK FOR N.Y. GOLD



LIQUIDATED



APPRAISER'S STORE IN BLACK/RARE

© 1905 677



5¢ CERTIFICATE/CUSTOMS HOUSE



CUSTOMS HOUSE PORTLAND, MAINE



UNITED STATES CUSTOMS HOUSE S.A.S. only noted on 5¢ certificate shown above



WAREHOUSE MORRISON & CO. N.Y.



CUSTOMS HOUSE PHILADELPHIA, PA.



U.S. CUSTOMS NEW YORK



CLEARING HOUSE PHILADELPHIA, PA.



CUSTOMS HOUSE PHILADELPHIA, PA.



CUSTOM HOUSE SAVANNAH



CUSTOM HOUSE POINT OF LOREDO TEXAS SCARCE Always found partial



APPRAISER'S STORE (unlisted in Black)



L.R. KIBBY 1869 CUSTOMS AGT. ST. ALBANY

RARE



DEPOSIT
IN GOLD

CASHIER OF CUSTOMS, BALTIMORE

CUSTOM HOUSE
SAVANNAH



DEBIT IN GOLD
NEW YORK, OFFICE

CASHIER OF CUSTOMS
BALTIMORE

NEW YORK,
WAREHOUSE

CUSTOM HOUSE
PHILADELPHIA



PROVIDENCE, R.I. / SCARCE PAIR



APPRAISERS STORE / RED (RARE)

DEPOSIT BANK OF NEW YORK FOR CREDIT CITY GOLD EXCHANGE 120-



APPRAISERS STORE RED / RARE

120-

RARE



DEPOSIT DUTY EXCISE

APPRAISERS STORE

© 1915 677

50

50

47

47

50

27

510-

R45 a



HOLE PUNCHED
FILLED IN BY
COLLECTOR

Block of four \$500
AED & BLACK LIQUATED CANCELS
PURPLE HANDSTAMP ABOVE
PAIR WITH COMMONLY USED HOLE PUNCH

#600 - filled holes N/C

L. R. KIBBY - CUSTOMS AGENT
ST. ALBANS, NEW YORK



TYPE I
WITHOUT SERIFS

TYPE II
LETTERS WITH SERIFS

W. EVANS - CASHIER - (CUSTOMS HOUSE) C H BALTO



Earliest Recorded Date
of Cancel

R. B. CALDWELL - BROKERS - CUSTOM HOUSE

CALDWELL AND SMITH - NEW YORK
CUSTOM HOUSE AND INT. REV. BROKERS



MAY 7, 1868

UNLISTED



2/18/67

WAREHOUSE



ALL KNOWN HAVE PUNCH CANCELS



CUSTOMS HOUSE
PHILADELPHIA



L. P. KIBBY,
CUSTOMS AGT. ST. ALBANS

8-

COLLECTOR OF CUSTOMS

CAPE VINCENT, NY



Always a crude strike
(might be a precancel)

CUSTOMS HOUSE

EAST PORT, ME



F.W. MEYERS AND COMPANY

ROUSES POINT, N.Y.



TYPE I



TYPE II

CASHIER OF CUSTOMS

BALTO.



MAR. 25, 1868 1867
Earliest reported use
not recorded on 25¢ CBET. stamp

GEORGE G. MOSS - Collector

CUSTOM HOUSE
BANGOR, ME.

CASHIER OF CUSTOMS
BALTO.



From SUSPENSION BRIDGE, NEW YORK
Now Niagara Falls



CUSTOM HOUSE
BOSTON



WAREHOUSE



EMBOSSED
NEW YORK WAREHOUSE
& SECURITY COMPANY



CUSTOMS HOUSE
PORTLAND
ME.



CASHIER OF CUSTOMS
BALTO.



No. 81

THIS IS TO CERTIFY

that Mr. John P. Hester

is the owner of

True Reformed Dutch Church

Two No. 200 City Block in the

at Schuylburg, subject to the conditions of sale recorded in the
New Book of said Church, transferable only on the Books of said
Church by said John P. Hester or his attorney or successor
of this Certificate.

Dated, Schuylburg,

May 12. 1867

By order of the Consistory

Henry W. Foster's clerk

Certs. No. 81, Schuylburg, Pa. 1867



884

Chicago May 25

1867

My dear Sir,

I have received and charge to account of
Eight Hundred Eighty five Dollars

To H. E. Mitchell Esq
Providence

