

William T. Crowe

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I have examined the item illustrated below, submitted to me for an opinion and
I am of the opinion that:
submitted as:

<u>Scott Number</u>	<u>Denomination</u>	<u>Year</u>	<u>Color</u>
R 157	10¢	1898	Dark Green
Magenta "I. R." Overprint			

*****It is Genuine, Used, with a manuscript "M. M. L. I. C. 7/12/98"
cancellation of the Michigan Mutual Life Insurance Company. The stamp
with a light horizontal crease and a natural straight edge at the bottom.



W. T. Crowe

Expertizer

No. **00114864**

5/18/2004

Professional Stamp Experts

P.O. Box 6170, Newport Beach, CA 92658

Authentication Committee

We have examined the enclosed item submitted to PSE, of which the photo is attached with seal and are of the opinion that:

Cat #	Issue	Denom.	Color
US#R157	1898	10c	Dark green

"it is genuine used, with a horizontal crease and natural straight edge at the bottom."



114864

1. R. Leshner2. R. Friedberg3. R. Shoemaker*For The Expert Committee*



The Philatelic Foundation

501 Fifth Avenue • Suite 1901
New York, NY 10017

No. 0391953
11/22/02

EXPERT COMMITTEE

4,000-2021
We have examined the enclosed item, of which a photograph is attached, and *described by the applicant* as follows:

Country: UNITED STATES OF AMERICA

Cat. No.	Issue	Denom.	Color
R157	1898	10c	dark green

Scott's unless otherwise specified.

USED
1898 MANUSCRIPT CANCEL.

AND WE ARE OF THE OPINION THAT:

IT IS GENUINE WITH A FAINT HORIZONTAL CREASE AT
BOTTOM * * * * *



Alan
For The Expert Committee
Chairman

Photocopies of this Certificate are not valid.

Submitted by

SHREVES PHILATELIC GAL.

083593

No. 108 836

May 28, 1982

THE PHILATELIC FOUNDATION

270 MADISON AVENUE
NEW YORK, N.Y. 10016

EXPERT COMMITTEE

We have examined the enclosed item submitted by the applicant described as follows:

Country USA Issue 1898 Denomination 10¢
Color dark green Cat. No. R157

Brief description or additional
information

All Catalogue numbers are Scott's unless
otherwise specified.

Used.

of which a photograph is attached and are of the opinion
that it is genuine with a horizontal crease
across the bottom. -----



Wm. Levitt
**For The Expert Committee
Chairman**

submitted by Andrew Levitt Inc.

SLOANE'S COLUMN

their dies and plates to the Bureau of Engraving & Printing. In the list, given in the Boston Revenue Book, they turned over one die for the frame of the \$5,000 stamp, five transfer rolls and two plates.

Perhaps it is just as well it was never issued.
Apr. 1, 1944

More Notes on the \$5,000 Revenue

In this column some weeks ago I published some notes on the \$5,000 revenue design which was prepared and intended to form a part of the Second Issue of 1871, but which, according to existing records, was never issued as a stamp although known in proof form. Some interesting addenda have been received from Frank P. Brown, of Boston, and F. L. Ellis, New York, who write that from published notes back in the nineties it was generally understood that the stamp was made ready for possible use on a Union Pacific R. R. mortgage which was to be drawn in 1872.

I also wrote some notes on large usages of revenues I had heard of, or seen. I would like to add a note by A. F. Henkels, which I lately came across in the *Philadelphia Stamp News*, of February 17, 1912. Mr. Henkels described a mortgage which had been exhibited a short time previously at a stamp club meeting, which "was drawn during the existence of the Civil War revenue tax and bore twenty-five thousand dollars in revenue stamps, composed of one hundred and twenty-five \$200 stamps of the first issue, perforated, all in superb condition. The mortgage was made in book form so consequently the stamps had never been folded or creased." The stamps were further described as being in large blocks, several in blocks of eight, the complete sheet. That was 25 years ago. *Oct. 23, 1937*

\$5,000 Revenue Stamp of 1872

The Treasury Department, in 1872, contemplated the issue of a \$5,000 denomination to form an addition to the revenue series then current, the Third Issue. I have written on this subject several times in the past.

The design was approved by the authorities and plates were made ready by the printing contractors, Joseph R. Carpenter & Co., of Philadelphia, who were prepared to print at once upon receipt of an order for the stamps. However, it appears from the record that the stamp never advanced beyond the proof stage, and no copy is known to have been issued.

For many years there has been a story around that one copy of the stamp actually was issued, and "used on a mortgage of the Union Pacific Railroad." This report likely originated in a rumor which was going the rounds of Washington in the closing years of the last century. At that time there was much philatelic interest in a report that a copy of the stamp had been located, attached to a Union

Pacific document in the safe of one of the government departments, but the Secretary would not permit its removal. J. M. Bartels, who was then a resident of Washington, and reporting news to the philatelic press, made several efforts to see the stamp and describe it for collectors. No appointment, however, could be made and the "stamp" was never shown.

I relate these details because this story of the Union Pacific mortgage is resurrected every time anything is written about the item. The stamp, if issued, was to have been printed in three colors, black, green and orange, and proofs are known in this color combination, likewise in two other arrangements of trial colors, and all are rare. The evidence is just about conclusive that no copy of the stamp was ever printed and sold to the public. It is a pleasant fiction to speculate upon when things are dull.

Sep. 23, 1944

1898 ISSUE

Spanish War Provisional Revenues

In consequence of the Spanish-American War, a new revenue law was enacted by Congress and became effective on July 1, 1898. There was insufficient time for the Bureau of Engraving and Printing to prepare and have ready for issue, a new series of revenue stamps before that date and accordingly some hasty provisionals were made up. Stocks of the then current 1c green, and 2c carmine postage stamps were overprinted, "I. R.," at the Bureau, and for a high denomination the \$5 blue Newspaper and Periodical stamps were surcharged "\$5" for fiscal purposes. All three of these items were distributed in June, 1898, but the supplies were not enough to meet the demands of any manufacturers and business firms.

Because of this shortage of revenue stamps, a number of privately prepared provisionals were pressed into service, all of these (which have come to my attention), being overprinted on the postage stamps of the 1895-1898 issues. The best known among these privately issued provisionals is the series overprinted, "Dr. K. & Co., I. R.," used by Kilmer and Co., of Binghamton, N. Y., manufacturers of patent medicines. Their provisionals were overprinted on the 1c green, 2c carmine and 3c purple stamps of the 1895-98 issues, and were used for a period from July 6th to 13th, 1898. Within a short time the Internal Revenue Commissioner contested the use of the stamps but the Kilmers successfully defended themselves when they were able to show that the new law required the use of stamps, that no revenue stamps were obtainable and that the Post Office Department got the money which, technically, should have gone to the Internal Revenue Bureau. The "Dr. K. & Co.," provisionals have been widely collected for years.

There are other provisionals, though lesser known. Two cent carmine stamps of 1895 are found with a press overprinted, "I. R." in black, identical with the government issue (Scott's No. R155), except that the initials are in smaller size. These were all used and pen dated during a period of July, August and September, 1898, by one firm, "W & A," whom I have not been able to identify. These were first shown to me by C. S. Ernst, who had found them years ago but could not recall where they had been used. I have also seen the 1c green of the Trans-Mississippi (Omaha) issue overprinted "I. R." in red, user unknown.

Scott's U. S. Catalog lists three other privately made "I. R." provisionals as Nos. R156, 157 and 158, handstamped on the 8c, 10c and 15c stamps of the 1895 postage issue. These were used by the Michigan Mutual Life Insurance Co., of Detroit, for a few days during July, 1898. The story of these stamps will be told here in a future column. *June 12, 1948*

Michigan Mutual "I. R." Revenues

As was told in a previous column (June 12, 1948), the outbreak of the Spanish-American War resulted in a new revenue law which became effective July 1, 1898. There was a nation-wide need for revenue stamps but because of the short notice given the Bureau of Engraving and Printing, they were unable to print and distribute sufficient stocks of stamps to supply the demands of the public when the new law became effective. For the first few weeks some manufacturers and business firms were obliged to improvise their own provisional revenue stamps for use in the interim.

Several of these varieties were described in the June column but there are three more interesting items which were used in Detroit. These stamps are the postage issues of 1895, the 8c violet brown, 10c dark green, and 15c dark blue, each handstamped, "I. R." in magenta ink, and listed in Scott's U. S. Catalog, as Numbers R156, 157, and 158. The overprint is very similar to the government press-printed "I. R." which was overprinted on the 1c and 2c postage stamps, Nos. R154 and 155.

The stamps were used by the Michigan Mutual Life Insurance Co., on each of the five days from July 8th to 12th, 1898, on insurance policies (which were taxable under the new law), to bridge over the period during which the necessary revenue stamps could not be obtained from the local Internal Revenue office. In the emergency, postage stamps were handstamped and used by employees of the company.

The stamps were attached to the policies and were usually pen cancelled, "M.M.L.I.C.," followed by the date, expressed: "7/10/98," etc. I have seen and handled a number of them, including a block of the 8c, and a pair of the 10c. All seem to have been carefully hand-

stamped and I have heard of no varieties such as double or inverted overprints. So far as known, no authority had been granted the company to make up the stamps but it is understood that their usage was accepted by the Detroit officials of the Internal Revenue Bureau.

These provisionals remained unknown until some of the policies, in later years, came to the attention of the late J. E. Scott, a Detroit collector, then an officer of the insurance company. He made a careful check of the policies issued during the period and when they expired and came into the company for redemption he succeeded in acquiring a number of the stamps which subsequently found their way into philatelic channels. According to Mr. Scott, 41 copies of the 8c, 66 copies of the 10c, and 28 copies of the 15c stamps, constituted the number of stamps that were used. *July 31, 1948*

Provisional I. R. Surcharges

When the Revenue Act to finance the War with Spain went into effect on July 1, 1898, time was so short that it was impossible to get revenue stamps prepared and distributed over the country. In the interim, postage stamps of the series then in use were overprinted "I.R." (Internal Revenue. See Scott's Nos. 3995-3997). But even these substitutes could not be produced at once in the quantities required and distributed where needed.

During the temporary shortage, some consumers were obliged to make up their own provisionals, and the familiar "Dr. K.—I. R." surcharges are well known examples. There are also some hand-stamped "I.R." types which were admitted to the Specialized Catalog in late years, these, I believe, were used provisionally by an insurance company. Clement S. Ernst submits another type, copies of the 2c stamps of the 1895 issue, overprinted "I.R." in black. These were done on a printing press in the identical style of Scott's No. 3997, except that the I.R. is smaller in size. There is no indication where they were used, but Mr. Ernst found a number of them among a lot of Spanish War revenues. *June 4, 1938*

Battleship Revenue Plates

The Battleship design revenues of 1898 were first printed from plates of 200 subjects each, but within a few months plates were increased to 216 subjects. Internal Revenue offices immediately raised objections against the new sheets because of the difficulty of calculating fractional amounts such as 216 times $\frac{1}{4}$ ths, etc. etc. The Bureau contended that the 216-subject plates better accommodated their presses but ultimately they made adjustments in their printing equipment and returned to the 200-subject plates. *Dec. 20, 47*

Revenues, 1898, 1c Imperforate

I have before me the 1c blue Documentary, "Battleship Maine" stamp, of 1898 (Scott's No. R163), in a vertical strip of four, fully imperforate. The strip has part sheet margin at bottom and wide margins at the sides. It is not listed in this form by Scott and to my knowledge is previously unreported. In this issue other imperforate varieties are known in the 2c and 50c values, which are Scott listed. Several values are known (and likewise in the Proprietaries of the same series), which are only part rouletted in one direction, and imperforate in the other direction. The Bureau had to produce these stamps under great pressure and so it is not surprising that there were a number of perforation errors. The 1c imperforate strip described may have been from a sheet marked at the Bureau for destruction but which happened, somehow, to get into issue. It has no gum, appears never to have been gummed, and it shows a marked variation in its coloring and inking that could indicate it was sub-standard and not intended for issue. *Apr. 14, 1951*

1898 Revenue Stitch Watermark

Mrs. Robert H. Baker, Chattanooga, Tenn., has shown me the 2c Documentary of 1898, Scott's No. 4028 with a horizontal stitch watermark in the paper. No doubt many others of the set can be found with the same variety. *May 8, 1937*

Postage Used as 1898 Revenues

The Spanish War revenue act went into effect, July 1, 1898, but not enough of the new revenue stamps were printed and distributed throughout the U. S. in time. Consequently many business firms found it necessary to utilize postage stamps, privately imprinting or inscribing them, "I. R.," as a substitute for revenue stamps that were not available. The first provisional revenues issued by the government to bridge the emergency were "I. R." overprints on the 1c and 2c postage stamps, and the \$5 blue Newspaper stamp of 1895 was also overprinted for Documentary usage.

In private provisionals the "Dr. K. & Co." overprints used by Dr. Kilmer & Co., at Binghamton, N. Y., on their proprietary products are well known on the 1c, 2c and 3c stamps of 1895-98, and exist in a comparatively wide variety. Later there was some controversy with the government over these provisionals, which was ultimately resolved in Kilmer's favor when they were able to show that they had no other alternative.

I have had some of the 2c postage stamps of the 1895 issue with a black

printed, "I. R.," closely resembling the government's overprint except that the type-face is reduced in size. The dated usage of these provisionals ran for a period of several weeks. I have frequently seen checks with the tax paid by a 2c postage stamp of the same issue, the "I. R.," in manuscript.

Then there are the provisionals used by the Michigan Mutual Life Insurance Co., of Detroit, the 8c 10c and 15c postage stamps of the 1895 issue, hand-stamped, "I. R.," and listed in Scott's U. S. Catalog as Nos. R156, 157 and 158. These were used on insurance policies in the first half of July, 1898. The Detroit Internal Revenue office could not furnish the fiscal stamps but the company had to continue to deliver policies and so they were obliged to create their own provisionals.

Some of the Trans-Mississippi (Omaha) stamps are likewise found provisionally used as revenues though they are very scarce. The 1c green Omaha exists with a red, printed, "I. R.," and "L.H.C.," the initials of the user, L. H. Chapman. These were used, according to report, by an Erie Canal Packet Boat service. Not long ago I had a very neat item, a piece of a banking document, a "Certificate of Deposit," with three copies of the 10c Omaha stamp, each inscribed in red pen and ink, "I. R.," and cancelled with a handstamp, "The Citizens Savings Bank, Detroit, Mich. July 5, 1898." I lately had a 50c Omaha, used as a provisional revenue, inscribed in black pen and ink, "I. R. M. M. L. I. Co., 7/6/98," this again, by the Michigan Mutual Life, mentioned above. This was the first instance of the fiscal usage of a higher value Omaha to come to my attention. *Oct. 25, 1952*

Revenues Used for Postage

When the Spanish-American War broke out in 1898, Congress quickly enacted a Revenue Act to meet the expenses but the Bureau of Engraving and Printing was unable to prepare and distribute sufficient quantities of the new revenue stamps that would be required in time for issue on July 1st as provided by the Act.

To meet this emergency stocks of 1c and 2c postage stamps of the then current issue were overprinted, "I. R." (for "Internal Revenue" Scott's Nos. R153-R155), and these were widely used by the general public, few of whom could distinguish or understand the difference in the fiscal classification of the stamps, whether revenue or postage. Therefore it was not unusual for some of the people to use these "I. R." stamps from time to time on letters. A reader with such a cover asks about this usage and whether it was an indication of a shortage of postage stamps here and there, but of course it wasn't.