

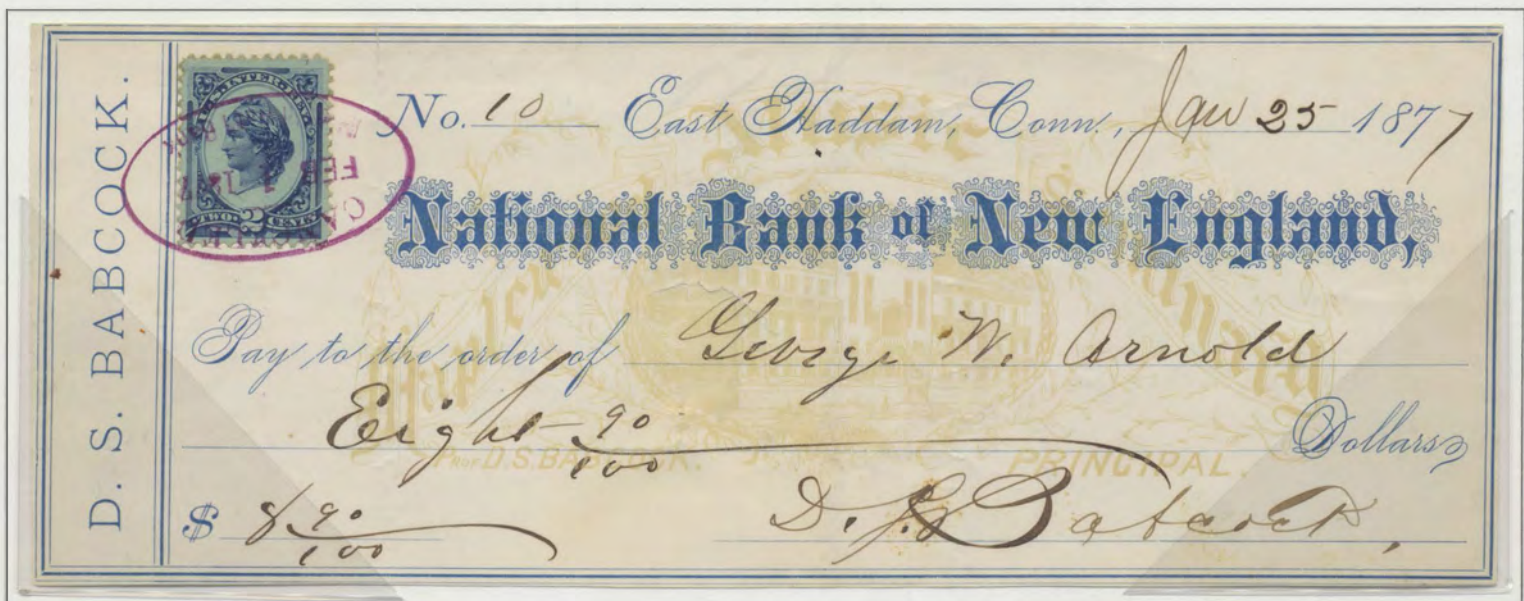
# 2c "Liberty Head" US Revenue Tax Stamp

## 1875-1883

**Background:** Late in 1862, the Commissioner of Internal Revenue established revenue taxes on various articles such as bank checks and other documents, proprietary items such as matches, medicines and playing cards, as well as other areas of commercial activity. Four issues of revenue stamps resulted, and then in 1875, the fifth and final issue was prepared which included the *two cent blue Liberty head documentary stamp* along with seven values of proprietary stamps. The two cent revenue tax now only applied to bank checks. The blue "Liberty head" issue is perhaps the most common US revenue stamp, with over 228 million issued by three different printers until the documentary tax ended on July 1, 1883.

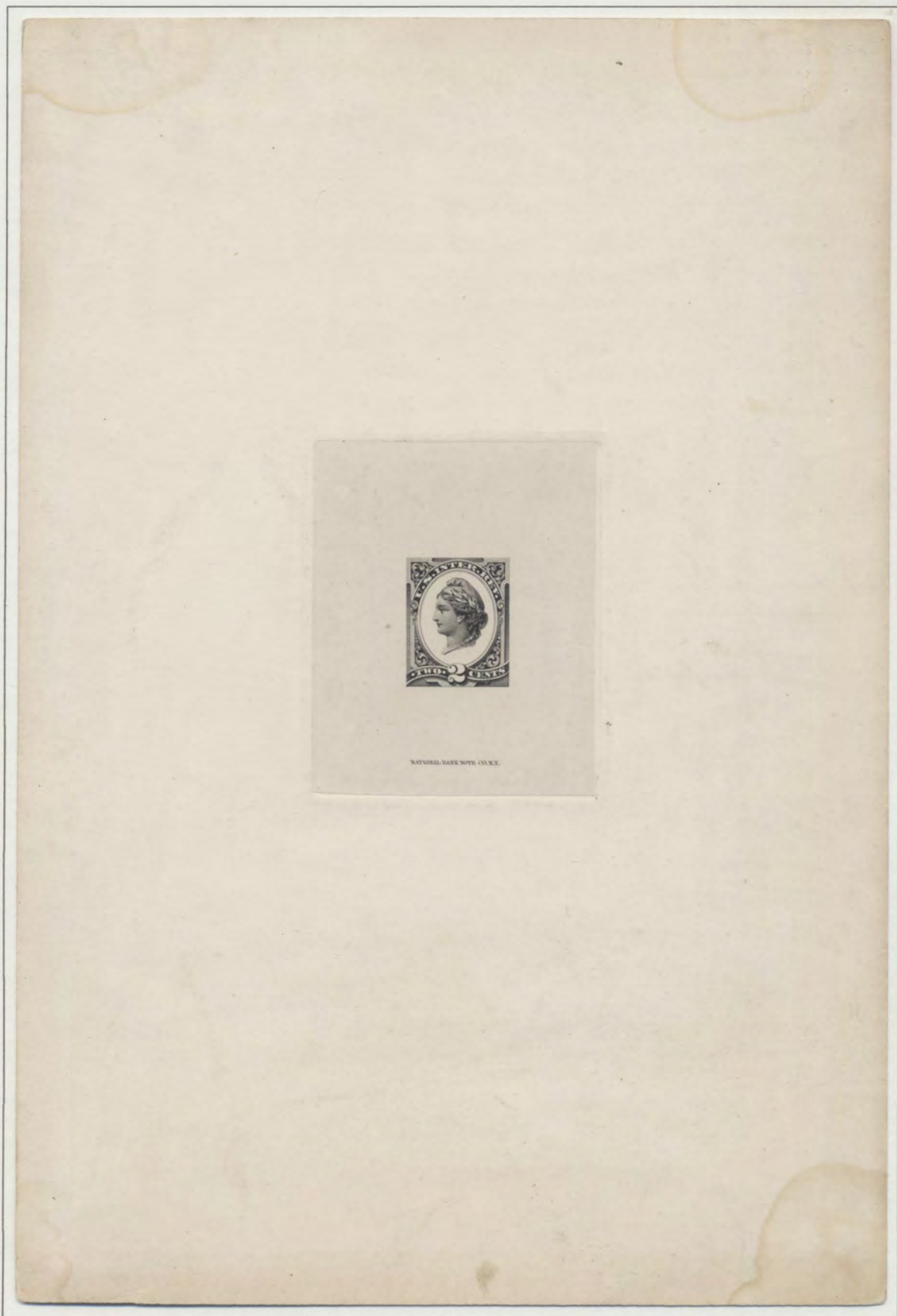
**Objective:** This exhibit includes both preproduction material and issued stamps. The transition of printers is shown through differences in the paper type and the marginal markings. Examples of all known plate numbers are shown. The scope is limited to a study of the stamps including related examples of use. Although common, this stamp has not been the subject of much published research.

**Organization:** Preproduction material is shown first. Examples of all known plate numbers follow, starting with the stamps issued by the National Bank Note Company on silk and watermarked paper, and then by the Bureau of Engraving and Printing. The Bureau used the printing plates acquired from the bank note company and obliterated the bank note name from the inscription. Variations in the obliteration are noted in the exhibit and represent original research. Significant items are shown in **blue**.



Jan. 27, 1877 Check of Principal D. S. Babcock, Maplewood Music Seminary  
Revenue stamp tied on National Bank of New England check, East Hadden, Conn.  
Pictorial design of seminary underprinted in brown.

# Trial Color Die Proof on Large Card, National Bank Note Co. N.Y. Imprint



Reported in black and blue on large card, with and without imprint (ex-Joyce)

## Trial Color Die Proof on Large Card, National Bank Note Co. N.Y. Imprint



On 75 x 86 mm card (ex-Joyce, Cunliffe, Curtis)

## Trial Color Die Proofs on Small Card, National Bank Note Co. N.Y. Imprint



India Paper  
Evidently soaked  
off card



Reported in black, brown, green, and blue on small card

*Although listed as small card, the exhibitor posits that they may have been reduced from large cards due to slight variations in size and evidence of scissor cutting.*

## Trial Color Die Proofs on Laid Paper Without Imprint



Vertically laid paper



Horizontally laid paper

The only laid paper die proofs known to the exhibitor (ex-Joyce)

## Plate Proofs on India National Bank Note Co. N.Y.



India on Card



Trial Color



Issued Color



Unique Plate Number and Inscription Blocks (ex-Joyce)

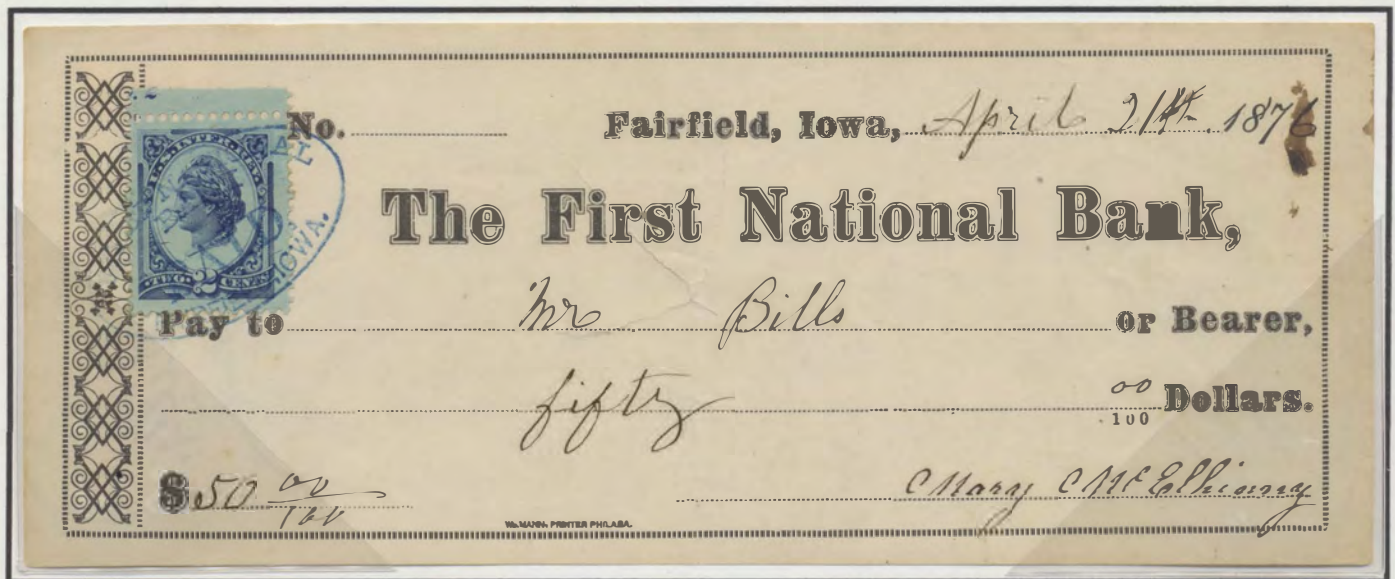
# National Bank Note Company Silk Paper Plate Numbers 1 and 2

Known plate numbers for the NBNC include 1, 2, 14, 15, and 16. All are rare. The NBNC acquired the printing contract late in 1875, issuing stamps on silk paper. Plates were prepared and stamps successively printed by the NBNC, American Bank Note Company, and the Bureau of Engraving and Printing.

These strips, removed from the sheet, have a manuscript date of Nov. 15, 1875 written on them. Perhaps this was the date of issue. Ex-Joyce.



Plate no. 2, ex-Joyce. (No examples of plate no. 1 on silk paper are known to the exhibitor, other than the margin strip above.)



Fairfield, IA April 21, 1876  
Partial plate no. 2

## National Bank Note Company Silk Paper Plate Number 14

Examples showing plate numbers 14 and 15 are only known on silk paper. Part-perforate and imperforate examples of this revenue stamp exist, but are scarce, and rare in multiples. They may have been separated from a single unfinished sheet on silk paper after the NBNCo began printing on watermarked paper on January 18, 1878.

### Imperforate

Only three imperforate pairs are known.



*Perforated*



*Part Perforated*

### Plate 14

The only used examples known to the exhibitor.



### Plate No. 14, Part Perforated

Block of 4 with NBNCo inscription and pair with "14" juxtaposed with ghost image to illustrate how a block of 8 would appear if rejoined. These examples are **unique**.



Side inscription block rejoined from two strips of three (one ex-Joyce). A block of 6 is the largest known (ex-Cunliffe).

# National Bank Note Company Silk Paper Plate Number 15

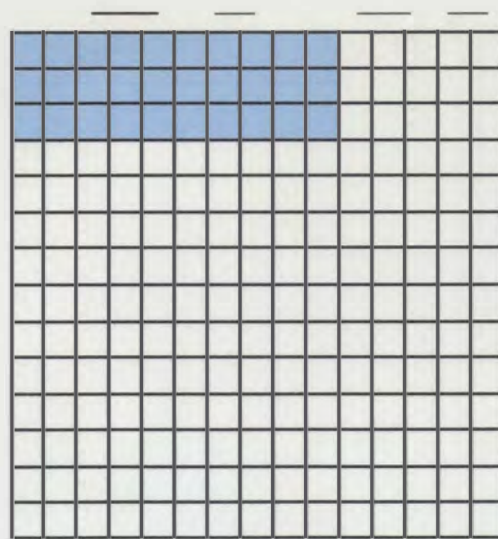


Screw marking at upper right. Upper left corner was folded over before printing.

This inscription and plate number block of 27 (9 x 3) was removed from the upper left of a full sheet consisting of 210 subjects (14 x 15). **This is the only example known to the exhibitor on either silk or watermarked paper with plate number 15.**



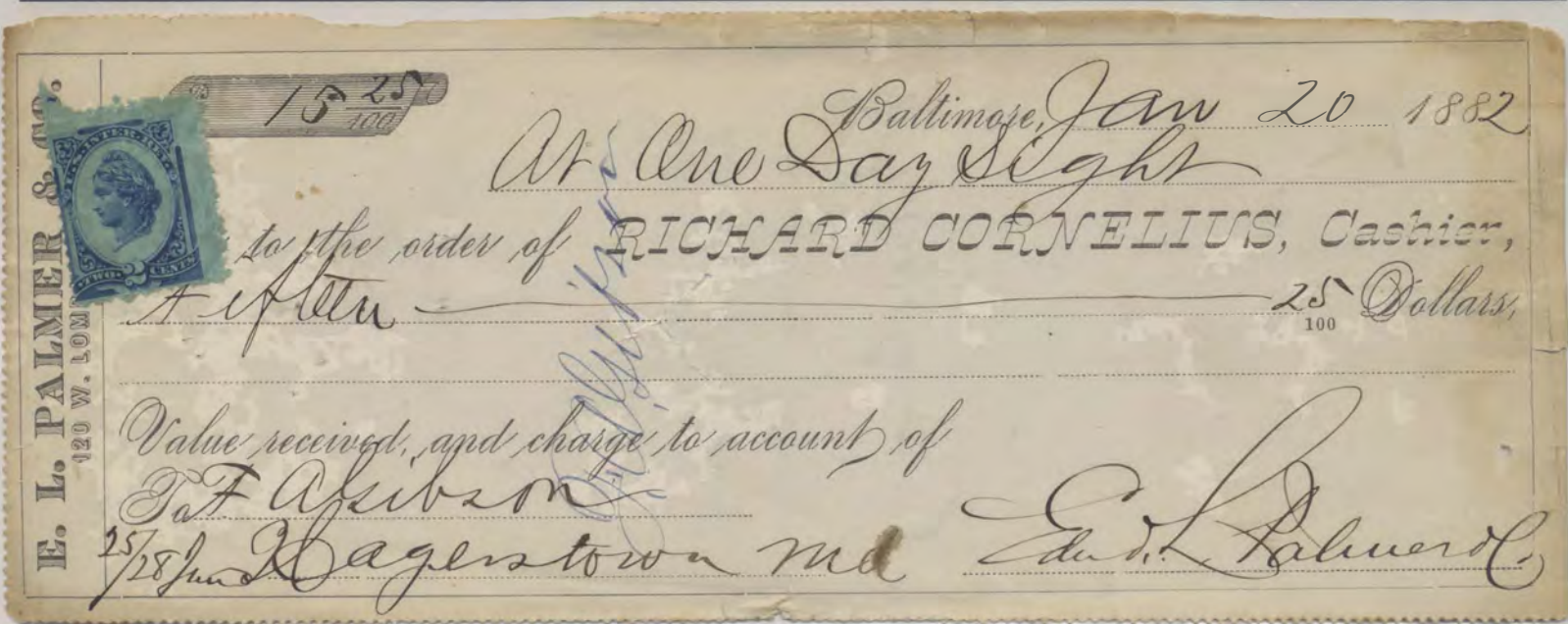
Examples showing imprint at side or bottom are much scarcer than at top.



Known plate layout (14 x 15)

# National Bank Note Company Watermarked Paper Plate Number 2

These examples may have been prepared by the NBNCo, the American Bank Note Company (ABNCo), or the Bureau of Engraving and Printing (BEP). All three used watermarked paper.



Sight draft, Baltimore, Jan. 20, 1882  
Partial plate number 2 in stamp margin.



## Bank Note Company or Bureau Printings Watermarked Paper Plate Numbers 1 and 16

During January 1878, the NBNC Co began to print the stamps on watermarked paper. In February 1879, the American Bank Note Company was awarded the printing contract, and acquired the plates used by the NBNC Co. ABNC Co printings are indistinguishable from those of NBNC Co and are also on watermarked paper. In addition, the Bureau of Engraving and Printing acquired these plates late in 1880. As a result, it is difficult or impossible to determine who printed a given watermarked stamp.

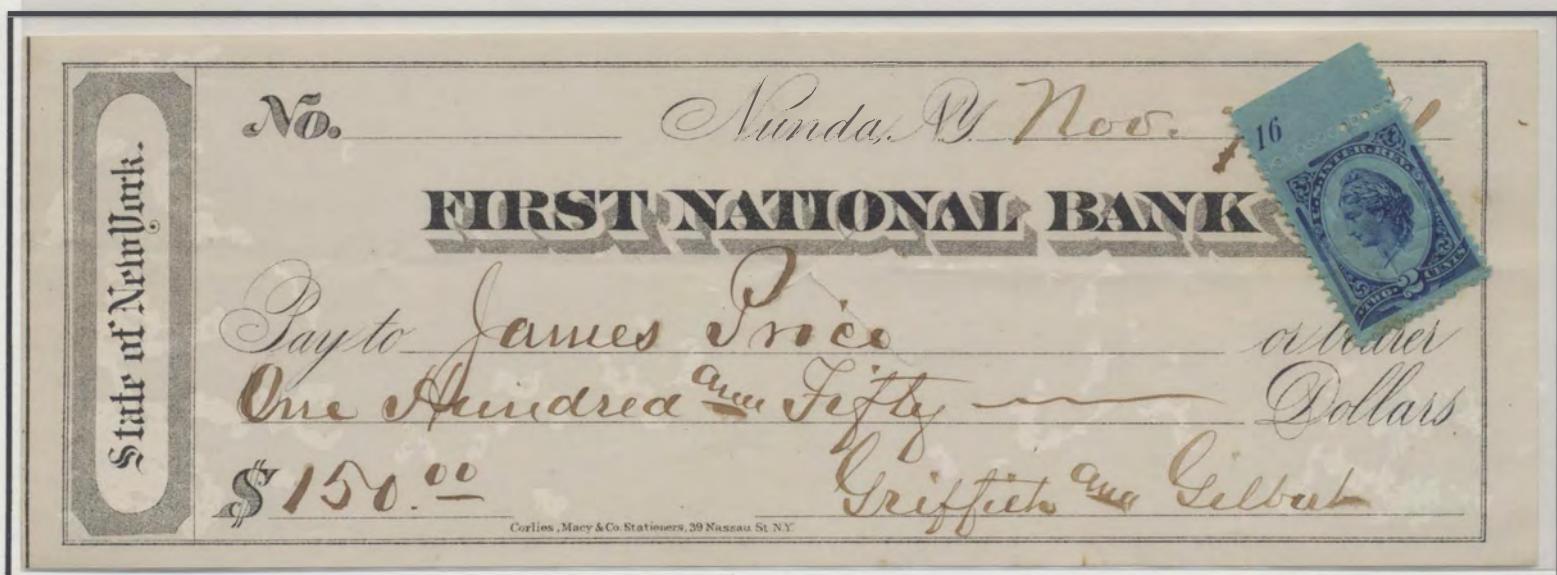
**These are the listing examples for plates 1 and 16 reported to the US Stamp Society.**



**Only known example  
showing plate 1.**  
June 10, 1879.



**Plate 16 single,**  
guide line at right  
inscribed by BEP.



Check, Nunda, NY, Nov. 7, 1881(?)  
**Plate number 16** in stamp margin.  
Stamp tied by herringbone cut cancel.

## Bureau of Engraving and Printing Watermarked Paper Plate Number 16

When the BEP re-used the old plates from the NBNC<sub>o</sub> and ABNC<sub>o</sub>, they scratched out the imprints, inscribed "Bu. E&P", and added the initials of those who handled the plates in the top margin. These blocks show a progression of plate handlers' initials, and also have a vertical guide line inscribed in the middle of the 14 x 15 subject sheet



Initials "T.S." after No. 16



Additional initials added after "T.S." Each time the plate was prepared for re-use, the handler added his initials.

## Bureau of Engraving and Printing Watermarked Paper Reverse Inscribed "Documentary No 1"



When the BEP began printing the fifth issue revenue stamp, it scratched out the NBNC Co imprints. A few examples from the bottom of the sheet are known which have "Documentary No 1" or "No 4" inscribed in reverse at lower right. It is not known if these correspond to top margin examples showing the original NBNC Co plate number.

These examples differ slightly in the scratching out of the imprint or the plate handler initials from others in the exhibit.



## Bureau of Engraving and Printing Watermarked Paper Reverse Inscribed "Documentary No 4"

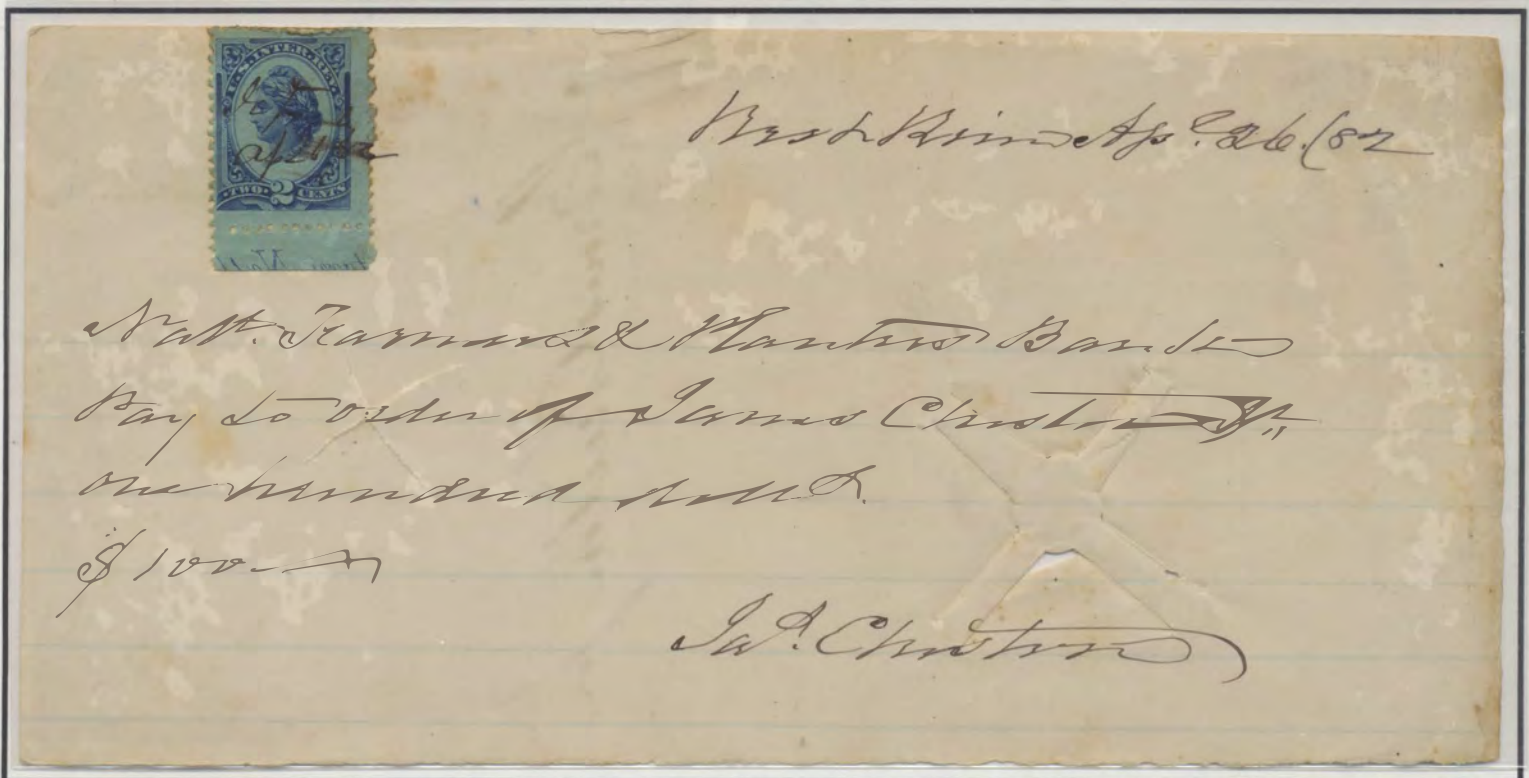
The BEP hand-inscribed "Documentary No 1" or "4" and scratched-out NBNCo imprints are similar to those found on some proprietary match and medicine stamps.



The corner example proves the position of the inscribed "Documentary No 4".



The inscriptions for BEP plate numbers 1 and 4 differ slightly in position and style.



Handwritten check, Apl. 26, 1882.  
\$100.00 from father to son.

# Bureau of Engraving and Printing Watermarked Paper Rouletted

Around October 1880, the BEP issued its first stamps, using the plates acquired from the American Bank Note Company (passed along from the National Bank Note Company.) This documentary stamp as well as the proprietary issues were issued with rouletted separations sometime after October 16, 1880 and before February 1881, according to Elliott Perry.



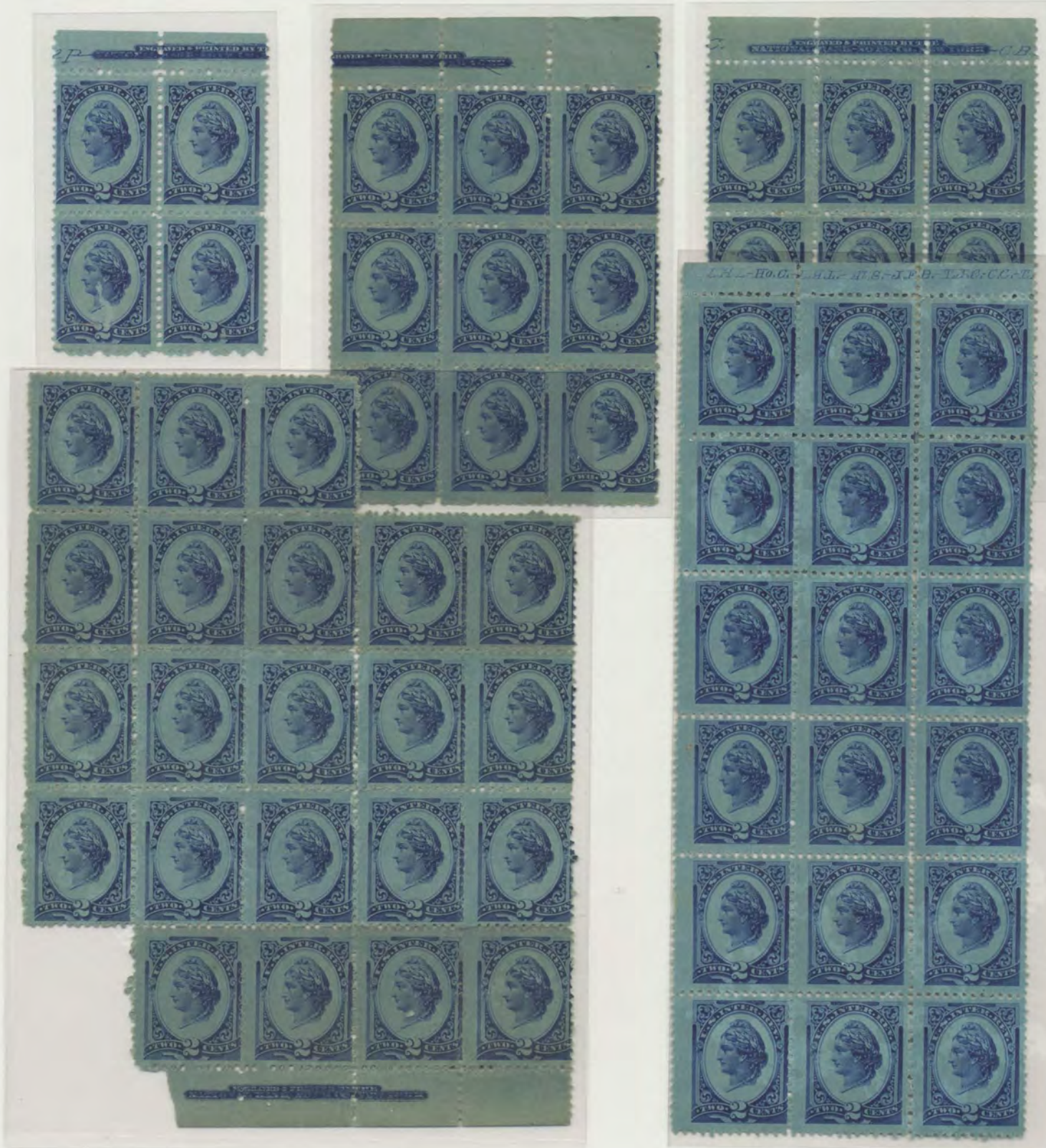
The pairs and strips have been rejoined to illustrate the imprints. The stamps in the vertical pair were originally a pair before being used on separate checks of the F. & M. Savings Bank.



Withdrawal from savings account, Apr. 25, 1881  
Same handstamp used on above vertical pair.

## Bureau of Engraving and Printing Watermarked Paper Old Plates Re-Used by BEP

When the BEP acquired the plates used by the previous two bank note companies, it scratched out the imprint. Sometimes, BEP inscribed "Bu E&P" and plate number, but not always. Plate handlers' initials were added each time the plate was refurbished for use. This collage of scarce multiples illustrates the differences in how BEP inscribed the old plates.

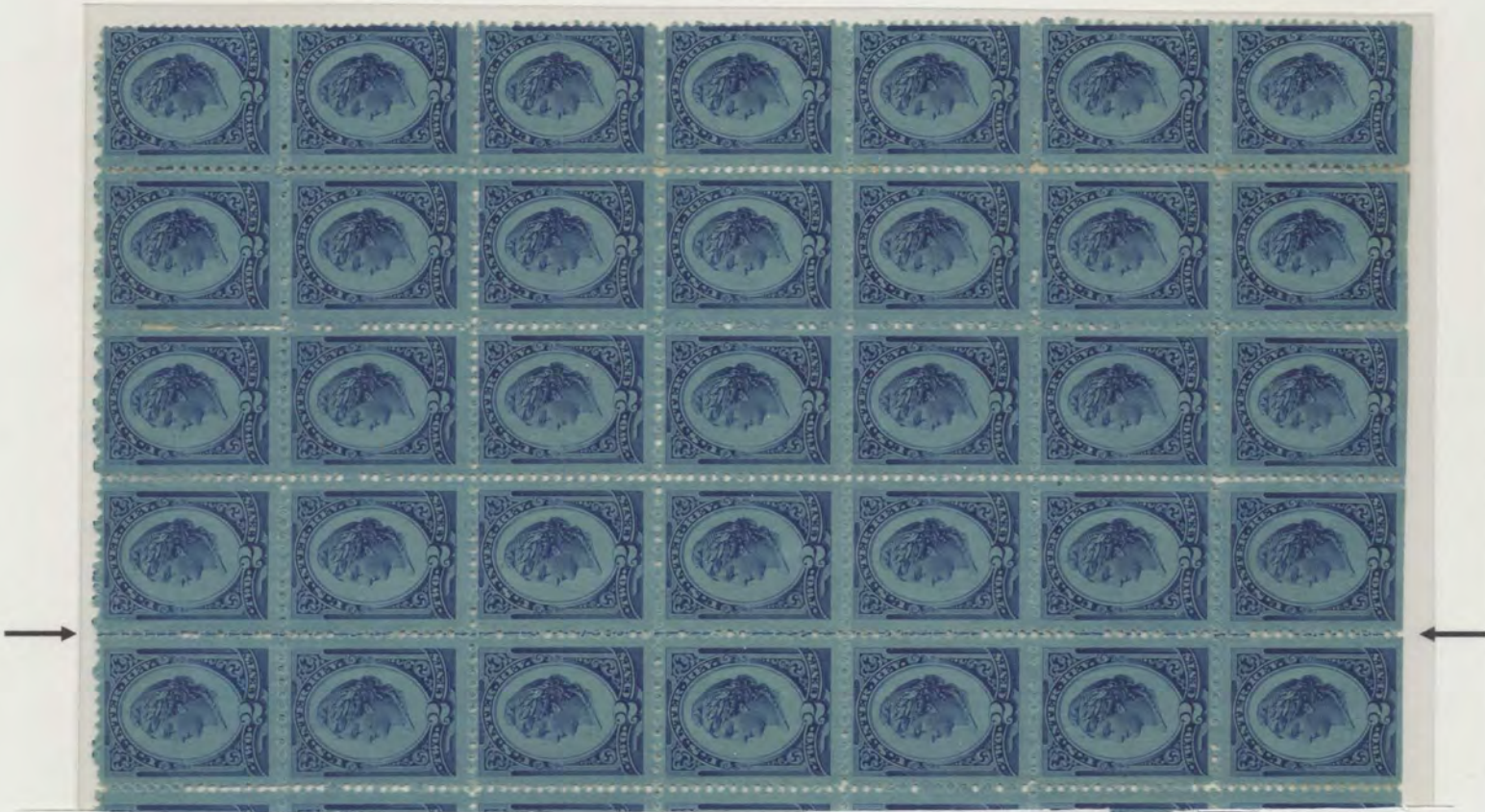


## Bureau of Engraving and Printing Watermarked Paper

The BEP's early re-use of the bank note company plates is indicated by the scratched-out imprints and cursive "Bu E&P" shown earlier. The Bureau later removed those imprints entirely. Horizontal and vertical guide lines were inscribed, and "PRINTED AT THE BUREAU, ENGRAVING & PRINTING." was added to all four sides of the plates. The guide lines and imprint are often obscured by perforations.



### Bureau of Engraving and Printing Watermarked Paper—Inscribed Guide Line



Block of 77 (11 x 7) With Guide Line  
Ruled guide lines for sheet separation were only used by BEP.



Check Used on Last Date of Tax—June 30, 1883  
Paid by First National Bank of Grafton, WV on July 3, 1883