

Multiples of the United States Private Die Proprietary Revenue Stamps: Exhibit Synopsis

This exhibit represents a patient but concerted effort to acquire an important collection of these elusive issues, with a high degree of completeness. Excepting one of a kind issues, over 75% of the face-different M&M multiples are represented herein.

Philatelists find a study of these issues challenging, since many of these stamps, common as singles, are quite uncommon as multiples. Of the multiples displayed, 27 are the largest recorded; eleven others are the second largest. Another twelve are the only recorded multiples, and 21 others are one of only two multiples recorded.

Some of the highlights include a pair of Byam, Carlton & Co. match wrappers; an ultramarine Ives Match pair on check stub; a G.G. Green tete-beche pair; four copies of the scarce A.H. Flanders extra frame line variety; eight items with double perforations, unusual among the M&Ms; one third of all multiples (five of the seventeen) recorded on experimental silk paper; and two of the eight recorded playing card multiples.

These numbers are based on exhaustive research, culminating in my update of a 40 year old checklist compiled by Richard Riley. I found that the Riley checklist did not capture the massive collection of M&M multiples of Morton Dean Joyce, undoubtedly the largest ever formed, which was dispersed in 1991. My update included these and hundreds of other previously unrecorded multiples.

Condition overall is surprisingly good, particularly when one considers that the M&Ms are notoriously difficult to find in sound condition. By law, these stamps could be used without canceling only if affixed in such a way that they would be torn upon opening of the bottle, box, or container. Almost all were so used.

But even those multiples which reflect the battered lives of well-used stamps, perhaps discolored by medical compounds of dubious efficacy, or by sulfurous fumes from crude match heads, are testimony to a bygone era of hype, hearth, and history.

References:

- "An Historical Reference List of the Revenue Stamps of the United States" by Toppan, Deats, and Holland; 1899: sections on M&Ms.
- "United States Match and Medicine Stamps" by Christopher West (Elliott Perry); 1980: 17-27.
- "Private Die Match Stamps" by Christopher West (Elliott Perry); 1980: all.
- "Patent Medicine Tax Stamps" by Henry W. Holcombe; 1979: all.
- "Multiples of the US Private Proprietary Stamps" by Richard F. Riley; *The American Revenuer*, June 1974: 149-165.
- "Multiples of the US Private Proprietary Revenue Stamps: An Update" by Paul Weidhaas; *The American Revenuer*, January-February 2004, 8-17.
- "A Census of Multiples of the Private Die Proprietary Revenues" by Paul Weidhaas; unpublished: currently 164 single-spaced pages.

Exhibit Outline

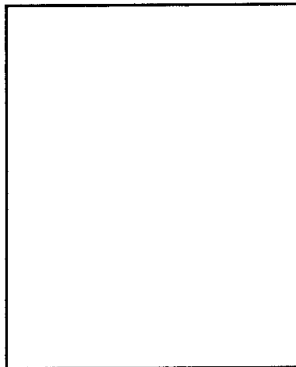
This exhibit shows examples of the United States private die proprietary revenue stamps (the so-called "Match and Medicines", or M&Ms for short) in multiple format, with an emphasis on their papers, printing varieties, and usage.

There are four categories of M&Ms from the Civil War era for which multiples are known: friction matches, patent medicines, perfumes and cosmetics, and playing cards. Some 229 firms availed themselves of these specially-designed revenue stamps.

The taxes levied on patent medicines, perfumes and cosmetics were revived in 1898 to help finance the Spanish-American War. Fourteen companies elected to use their own private die revenues during this period.

The exhibit begins with an overview of the tax rates, the various firms involved in the engraving and printing of the stamps, and the five types of paper used. The revenue stamps of most firms were printed on more than one variety of paper. Each firm's heading lists the papers which are known to have been used to print its multiples.

For instance, the Barber Match Co. has multiples known on four types of paper: old, silk, pink, and watermarked. This firm's stamps were also printed on experimental silk paper, but this variety isn't listed in the company's heading, since there are no multiples recorded on this paper.



Barber Match Co. partial vertical pair on a portion of matchbox. Watermarked paper.

The total face value of all of the Civil War-era adhesive revenue stamps was roughly \$208 million. About one third of this sum, \$65 million, came from the M&Ms. This amount is all the more remarkable when one realizes that the average face value of the M&M issues was only slightly more than one cent.

Of the 7.8 billion adhesive revenue stamps produced as a result of the Civil War, 67%, or 5.3 billion, were M&Ms.

While perfumes, cosmetics, and playing cards can be considered luxuries, and the purchase of patent medicines of dubious efficacy was a matter of choice, everybody needed matches. Thus, no one escaped the proprietary taxes, an important source of funding for the war effort.

Next comes a section on differentiating used vs. unused multiples. Used stamps typically have creases, tears, thins, discoloration, or pieces of packaging adhering to the backs. Most of the stamps displayed herein were used. Mention is made throughout the exhibit whether a particular multiple was used or not.

The unused multiples, those with gum or in very large blocks, are usually remainders, acquired from the firms by stamp collectors of yore. This exhibit shows a patent medicine company's offer of unused stamps to an avid collector of the time.

Then appears some six hundred M&M multiples, arranged alphabetically by firm name within each category. When a firm changed hands, the new owners normally had the name panels in the dies altered to reflect the change; these look-alikes are grouped together, giving the dates when each firm used its respective stamps.

The relative scarcity of most items is noted, such as those multiples that are the only recorded, or are either the largest or second largest recorded. These rankings are based on exhaustive research of M&M-related literature, auctions, and collections, which culminated in a published update of Richard Riley's seminal 1974 list of M&M multiples, and in the exhibitor's unpublished census of all recorded M&M multiples.

Printing and perforation varieties shown include shifted entries, double perforations, scratched plates, double transfers, and a short transfer. Included are fifty multiples with marginal markings or plate numbers.

In following long-established custom of catalogers of these issues, the match stamps are shown first (comprising 2½ frames), followed by the medicine stamps of the Civil War (3 frames) and of the Spanish-American War (1 frame). The perfumery and cosmetic issues comprise nine pages, and the playing card stamps one page.

The exhibit concludes with the repeal of the taxes, as exemplified by a singular reference in an 1883 medicine company almanac. Following repeal, facsimiles of the stamps were used by some firms to represent the now-defunct revenues. The final page shows multiples of these facsimiles.

Why aren't there more multiples on "cover"?

Few collectors 150 years ago felt any need or reason to save intact the actual articles stamped with M&Ms. Only 27 multiples are recorded still affixed to their box or wrapper. Six of these 27 haven't been seen since they were first depicted in match company histories published in the 1930s. This leaves only 21 highly prized multiples now known to be in the hands of collectors.