

J. BOWLES & A. P. EASTLAKE.

Revenue Stamp.

No. 210,661.

Patented Dec. 10, 1878.

Figure 1.

<p>TAX PAID STAMP SERIES OF 1878. 287654</p> <p>Issued by _____ Collector of _____ District _____ State of _____ Date of issue _____ 187 _____ To _____ Distillery No. _____ At _____ Tax on Spirits in Cask No. _____ For delivery to _____ At _____ Wine Gallons _____ Proof Gallons _____ Warehouse Stamp of Cask _____ Series of _____ No. _____ Storekeeper _____ Gauger _____</p>		<p>TAX PAID SPIRITS</p> <p>Received this _____ day of _____ 187 _____ From _____ Distiller _____ Tax on Spirits in Cask No. _____ in _____ the _____ at _____ For delivery to _____ at _____ Contents of Cask _____ Wine Gallons _____ being _____ Proof _____ U. S. Storekeeper _____ U. S. Gauger _____ Collector _____ Dist. of _____</p>								
		<p>TAX PAID SPIRITS</p> <p>1 Gallons Tax Paid Spirits</p> <p>2 Gallons Tax Paid Spirits</p> <p>3 Gallons Tax Paid Spirits</p> <p>4 Gallons Tax Paid Spirits</p> <p>5 Gallons Tax Paid Spirits</p> <p>6 Gallons Tax Paid Spirits</p> <p>7 Gallons Tax Paid Spirits</p> <p>8 Gallons Tax Paid Spirits</p> <p>9 Gallons Tax Paid Spirits</p>								
		<p>TAX PAID</p> <p>1 Gallons</p> <p>2 Gallons</p> <p>3 Gallons</p> <p>4 Gallons</p> <p>5 Gallons</p> <p>6 Gallons</p> <p>7 Gallons</p> <p>8 Gallons</p> <p>9 Gallons</p>								
		<p>TAX PAID SPIRITS</p> <p>Signature or Stamp of Collector with date of issue _____ U. S. Storekeeper _____ Wine Gallons _____ Proof _____</p> <p>COUPON OF TAX PAID STAMP Series-R88 40 U. S. Storekeeper _____</p> <p>Signature or Stamp of Gauger with date of extracting _____ U. S. Storekeeper _____</p>								
<p>UNITED STATES INTERNAL REVENUE.</p>		<p>UNITED STATES INTERNAL REVENUE.</p>								

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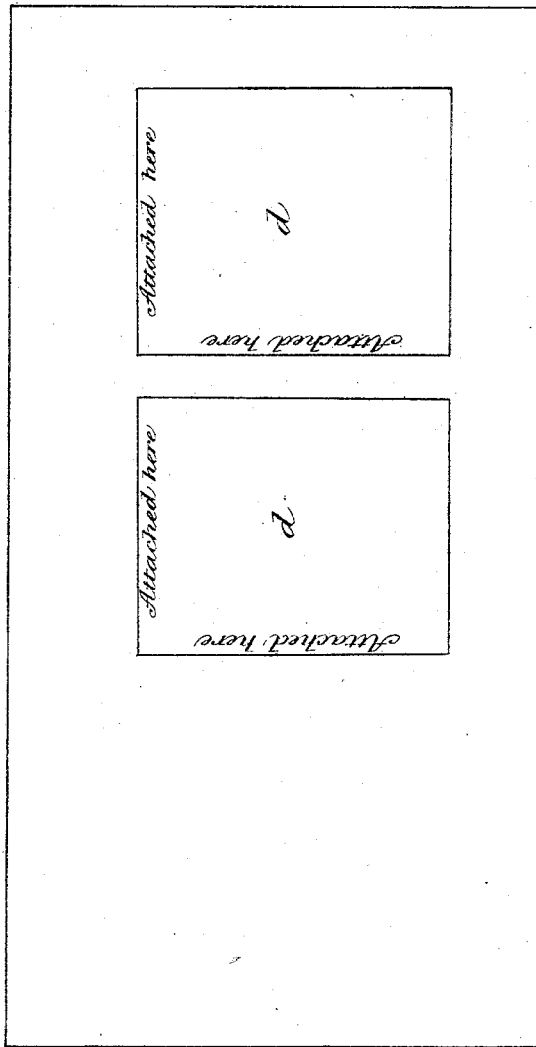
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Figure 2.

D



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UNITED STATES PATENT OFFICE.

JOHN BOWLES, OF WASHINGTON, DISTRICT OF COLUMBIA, AND ABRAM P. EASTLAKE, OF PHILADELPHIA, PENNSYLVANIA.

IMPROVEMENT IN REVENUE-STAMPS.

Specification forming part of Letters Patent No. **210,661**, dated December 10, 1878; application filed January 16, 1878.

To all whom it may concern:

Be it known that we, JOHN BOWLES, of Washington, District of Columbia, and ABRAM P. EASTLAKE, of Philadelphia, county of Philadelphia, and State of Pennsylvania, have invented a new and useful Improvement in Revenue-Stamps, which improvement is fully set forth in the following specification and accompanying drawings.

Our invention contemplates an improvement in stamps, whereby greater security than is now had in the collection of taxes and duties upon distilled spirits can be obtained, and frauds on the revenue in connection therewith be prevented.

It consists of a stamp bearing in three or more places its serial number or other designating-symbol, and in two or more places the number of wine gallons and proof or taxable gallons of spirits it represents and protects, having two or more portions of it removable after it is placed upon the cask, and a portion to remain permanently affixed to the cask, and also having affixed or attached to its under side one or more slips of paper or other suitable material, easily removable, covering such portion or portions of the stamp as are to be removed after it has been affixed to the cask.

It also consists of, in combination with and as part of a revenue-stamp, an additional separable stamp, bearing the same serial number or designating-symbol as the stamp proper, and such written or printed matter or spaces therefor as may be required to be placed thereon, showing, also, the quantity of spirits represented and protected by the stamp, and having attached to it coupons, each representing a certain quantity of spirits—wine, proof, or taxable gallons or fractions of gallons, as may be desirable—and arranged in such manner as may be thought best.

In the accompanying drawings, Figure 1 represents the face or upper side of a form of stamp prepared for the purpose of illustrating the invention.

A is the stub of the stamp and additional stamp containing the serial number or designating-symbol, (here supposed to be No. 987,654, series of 1878,) and blanks for such record concerning the stamp as may be required.

B is the stamp proper, here represented with coupons *b*, ranging from forty-one to forty-nine gallons, arranged in numerically progressive order, beginning nearest the stamp with the one calling for the least quantity of spirits. It also bears its serial number or designating-symbol in three places, *b*¹, such number or symbol being a repetition of that on the stub, and has proper spaces, *b*², for the insertion therein, in two places, of the number of wine and proof or taxable gallons of spirits represented and protected by the stamp. The removable portions of the stamp (here represented as two in number) are indicated by the dotted lines on its face, the remainder of the stamp being the portion to be permanently affixed to the cask.

C is the additional separable stamp, with its coupons *c*, here represented as ranging from forty-one to forty-nine gallons, and arranged in numerically progressive order, beginning nearest the additional stamp with the one calling for the least quantity of spirits. It also bears its serial number or designating-symbol, the same as that on the stub and stamp proper, and such printing and spaces for writing and signatures as may be deemed necessary together with a place or space for the insertion therein of the number of wine and proof or taxable gallons of spirits represented and protected by the stamp.

It is to be understood that it is only for the purpose of illustrating the invention that a tax-paid stamp representing from forty to forty-nine gallons is used, and that the invention applies to and embraces all the kinds, series, and denominations of stamps which may be required or used in the collection of the taxes or duties on spirits, or for the protection of the revenue therefrom.

It is not essential, though it may be preferable, that the stamp proper should have coupons, as shown, or that they be arranged as shown, nor that the coupons of the additional separable stamp be arranged as shown or confined to the number represented, as they may be increased or diminished in number and arranged in any manner desired. The illustration merely shows a simple combination and arrangement, and although the serial number or designating-symbol is shown three times on

the stamp here represented, it may appear a greater number of times, if it be desired to increase the checks against error and fraud by increasing in number the removable portions of the stamp. So, in like manner, there should be more than two spaces on the stamp for the insertion therein of the number of wine and proof or taxable gallons, should the removable portions of the stamp be increased to three or more, or should it be deemed requisite to have such a record on the portion of the stamp which remains permanently affixed to the cask.

In Fig. 2, D represents the back or under side of the stamp proper, and *d* two removable slips of paper or other material, slightly attached to the stamp by two of their consecutive edges, and covering those portions of the stamp to which it is desired that the paste or other adhesive material employed for attaching or affixing the stamp to the cask shall not be applied.

In the illustrations we show two removable slips; yet one or more can be used, as desired, so that the removable portion or portions of the stamp be protected during the application of the adhesive material. Each slip also appears attached to the stamp by two of its edges consecutively; yet it can as well be attached by one edge or three, or by its corners or portions of its edges, the object being merely to hold the slip in position during the application of the adhesive material to the stamp, and not prevent its easy removal afterward.

The objects of the invention can be more readily perceived by an explanation of a method of its practical working in the collection and protection of internal revenue from spirits. For the purpose of illustration, we will show the operation of the invention, commencing with the affixing or attaching of a warehouse-stamp to a cask containing forty-four taxable gallons of spirits. Under the present method of using stamps the warehouse-stamp is the first stamp affixed to a cask of spirits, being placed thereon when the spirits are drawn from the receiving-cisterns of the distillery into casks, and placed in warehouse under charge of a United States store-keeper.

This explanation will also show the application of the invention to all classes and kinds of stamps which may be used in the collection of taxes and duties on spirits, and for the protection of the revenue therefrom.

On receipt of the gager's report showing the quantity of spirits in the cask, &c., the collector prepares for issue, as required by law and regulation, a warehouse-stamp, with its additional separable stamp, for forty-four gallons. When this is done each of the removable portions of the stamp proper, together with the additional separable stamp, will bear the serial number of the stamp, the number of wine and proof or taxable gallons of spirits represented, and protected by it, and such other *indicia* as may be deemed necessary. After

making the proper record on the stub, he then separates the stamp and additional stamp, with their necessary coupons, from the stub. (The dotted line *ee* on Fig. 1 of the drawing shows the place of separation for a forty-four-gallon stamp.) After this separation the coupons of the stamp proper and additional stamp, up to and including those for forty-four gallons, are attached to the stamp and additional stamp, the rest remaining attached to the stub. He then delivers the stamp and additional stamp to the gager, who, after signing or otherwise properly affixing his name, &c., to the stamp and additional stamp, and procuring the signature of the store-keeper to both, detaches the additional stamp, with its coupons, from the stamp proper, cutting or separating it therefrom at the dotted line *f*, Fig. 1. He then applies the adhesive material to the back of the stamp proper and its coupons, and, after removing the slip or slips which protected the removable portions of the stamp from the application of the adhesive material, affixes the stamp to the cask.

The collector is required to transmit to the Department daily a report of warehouse-stamps issued. The store-keeper is also required to report the spirits warehoused each day, and the gager is likewise required to forward daily to the Department a report of warehouse-stamps affixed by him, transmitting with the same the additional stamps of the warehouse-stamps so affixed, which, agreeing precisely, as to series, number, and quantity of spirits, with the stamps issued and affixed, constitute an immediate check on and verification of the reports of the three officers.

When the spirits are to be removed from the warehouse upon payment of the tax, one of the removable portions of the warehouse-stamp is removed and transmitted, with the proper withdrawal-entry and the tax, to the collector, who thereupon issues, in manner generally as described heretofore, a tax-paid stamp and additional stamp for forty-four gallons. After signing or affixing his name, &c., to the stamp and additional stamp, procuring the signature of the store-keeper thereto, and detaching the additional stamp, with its coupons, from the stamp proper, the gager affixes the tax-paid stamp to the cask, in the manner heretofore described, and removes the remaining removable portion of the warehouse-stamp, thus canceling that stamp. The cask now bears a tax-paid stamp and the permanent portion of the warehouse-stamp originally placed on it, which contains the serial number, the coupons, and such other data as may be deemed necessary for identification and protection, and the spirits are removed from warehouse.

The store-keeper being required to make daily report to the Department of withdrawals of spirits from warehouse, the collector being required to make daily report of tax-paid stamps issued, accompanying the same with the removable portions of the warehouse-stamps received by him as a basis for issue of

tax-paid stamps, and the gager being required to make a similar report of tax-paid stamps affixed by him, transmitting with the same the additional stamps of such stamps, and the portions of the warehouse-stamps removed by him on affixing the tax-paid stamps, these removed portions, on their transmission to the Department, are not only evidence of cancellation, but are an instant and complete check on the previous reports of those officers concerning the warehousing of spirits, and the issue and affixing of the warehouse-stamps from which they were removed, while the additional stamps of the tax-paid stamps are an immediate check upon and verification of their reports concerning the withdrawal of the spirits and issue and affixing of tax-paid stamps.

Should this cask of spirits afterward be rectified, one of the removable portions of the tax-paid stamp is removed by the gager when the spirits are dumped for rectification, and transmitted by him to the collector, who prepares and issues the proper rectifier's stamp in lieu thereof, forwarding the removed portion of the tax-paid stamp so received by him to the Department, with his daily report of rectifiers' stamps issued. On affixing the rectifier's stamp to the cask of rectified spirits, the gager removes the remaining removable portion of the tax-paid stamp, and transmits it, accompanied by the additional stamp of the rectifier's stamp, to the department with his daily report.

The removal of the removable portions of the tax-paid stamp cancels it and prevents its fraudulent reuse, and on the transmission of the removed portions to the Department they are evidence of its cancellation, and constitute a complete check upon the previous reports of collector, gager, and store-keeper concerning the issue and affixing of the tax-paid stamp, and the withdrawal of the spirits from warehouse.

On its transmission to the Department, the additional stamp of the rectifier's stamp is an immediate check upon the reports of the collector and gager concerning the issue and affixing of the stamp.

Should a cask of spirits bearing a tax-paid or rectifier's stamp be opened by a wholesale dealer, and placed in casks requiring wholesale-dealers' stamps, one of the removable portions of the tax-paid or rectifier's stamp will be removed and delivered to the collector, with the application for wholesale-dealers' stamps therefor, which the collector will properly issue, transmitting the removed portion of the tax-paid or rectifier's stamp to the Department, with his daily report of wholesale-dealers' stamps issued. On affixing the wholesale-dealers' stamps, the gager or proper officer removes the remaining removable portion of the tax-paid or rectifier's stamp, in lieu of which the wholesale-dealers' stamps were issued, and transmits it, with the additional stamps of the wholesale-dealers' stamps, to the Department with his daily report. The re-

moval of the removable portions cancels the tax-paid or rectifier's stamp, and on their transmission to the Department they are evidence of its cancellation, and constitute a complete check on the previous reports of the officers as to its issue, &c.

Should a cask of spirits bearing any revenue-stamp be opened for retail sales, one of the removable portions of the stamp will be removed and delivered to the collector or other proper officer for transmission to the Department, and when the cask is emptied of its contents the remaining removable portion will be removed and transmitted to the Department in like manner. The stamp is thus canceled, the removed parts being evidence of its cancellation, and constituting a final and complete check upon the reports of all officers regarding its issue and affixing.

After the cancellation of any stamp there will remain upon the cask the portion permanently affixed thereto, containing the serial number and coupons, and such other data as may be deemed necessary for identification, protection, and fixing the responsibility of all parties to its issue or use.

From this description it will be seen that the object of the serial number in three or more places on the stamp is to identify each removable portion of the stamp with the stub, the portion of the stamp remaining permanently affixed to the cask and the additional stamp rendering easy examination and comparison to establish the fact of the proper issue and use of the stamp; that of the number of wine and proof or taxable gallons in two or more places upon the stamp, to furnish information which, by means of the removable portions of the stamp, is conveyed to the Department, and constitutes a check upon the issue and use of the stamp; that of the two or more removable portions of the stamp, to cancel the stamp upon their removal, to be evidence of such cancellation, to convey information to the Department, and to constitute a final and complete check upon the issue and use of the stamp; that of the permanent portion of the stamp, to remain upon the cask as a means of identification, protection, and fixing the responsibility of all parties to the issue and use of the stamp; that of the removable slip or slips on the back of the stamp, the protection of the removable portion or portions of the stamp from the application of the adhesive material used in affixing the stamp to the cask, so that on its or their removal the portion or portions of the stamp covered by it or them will be free from the adhesive material, and can be easily removed after the stamp is placed on the cask; and that of the additional separable stamp, bearing the same serial number as the stamp, showing the quantity of spirits represented and protected by the stamp, and having coupons each representing a certain quantity of spirits, to be an immediate check upon the issue and affixing of the stamp.

We claim—

1. In a revenue-stamp having a portion intended to remain fixed to the cask, and two or more portions adapted and intended for removal after the stamp has been affixed to the cask, the combination of the following elements upon the portion to remain fixed and upon those which are to be removed—viz., first, similar serial numbers or other marks of designation; second, written and printed statements of the quantity of spirits represented and protected by the stamp; and, third, written and printed receipts or statements of officials, the last two being written and printed upon the face of the stamp in such position that the removed portions shall display a part of the same, and give proper indication of what remains upon the cask, substantially as described.

2. A revenue-stamp having a portion or portions adapted and intended for removal after the stamp has been affixed to the package, and a slip or slips of paper or other proper material of about the size and form of the remov-

able portion or portions, attached to the back of the stamp directly opposite such removable portion or portions, in such a way that said slip or slips may be easily detached, substantially in the manner and for the purposes hereinbefore described.

3. In a revenue-stamp having a portion intended to remain fixed to the cask, and one or more portions adapted and intended for removal, the combination of a stamp proper with coupons and an additional stamp or coupon with coupons, the additional stamp or coupon being adapted for separation from its coupons and from the stamp proper, substantially in the manner and for the purposes hereinbefore described.

This specification signed and witnessed this 15th day of January, 1878.

JOHN BOWLES.
ABRAM P. EASTLAKE.

Witnesses:

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