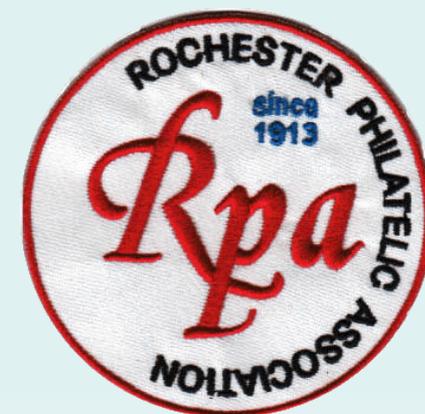


U.S. Match & Medicine Stamps from Western New York



Adapted from an RPA presentation by
Mark Scheuer, March 10, 2011
by Tom Fortunato



What are “Match & Medicine” Stamps?

To pay for the Civil War and its aftermath, the U.S. federal government collected excise tax using stamps on:

- documents: deeds, insurance policies, checks
- consumer goods: matches, medicine, playing cards
- services: telegrams
- luxury items: liquor, beer, tobacco, perfume, photos



Not counting checks and stamped paper, over 7.8 billion revenue stamps were printed between 1862 and 1883.

What are “Match & Medicine” Stamps?

The Revenue Act of 1862’s Schedule C (amended in 1864) included specific proprietary consumer goods to be taxed in advance and paid for by the manufacturer:

- Matches: friction matches, wax tapers, and cigar lights taxed based on quantity
- Patent medicines: taxed based on retail price
- Perfumery and cosmetics: hair oil, tooth powder, and colognes taxed on a flat, per-item basis
- Playing cards: taxed per pack
- Photographs: taxed based on retail price, repealed on August 1, 1866 due to pressure from photographers

Stamps had to be destroyed on opening the package or item to prevent reuse. Denominations were between 1-5¢.

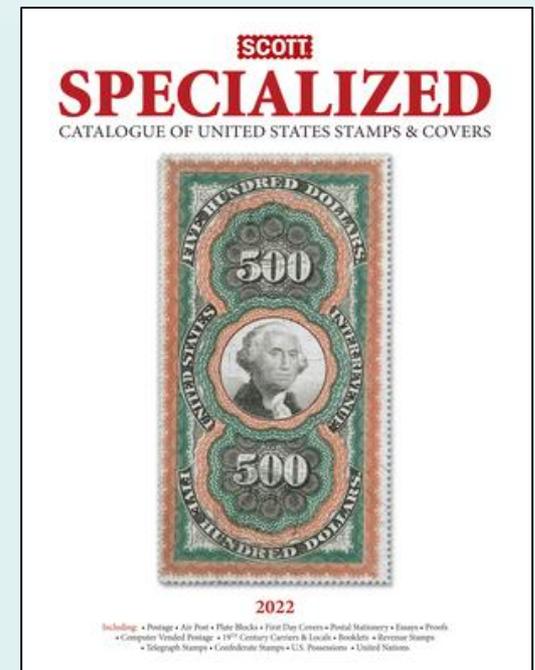
What are “Match & Medicine” Stamps?

In 1864 manufacturers were allowed to create their own stamp designs to replace federal ones showing the tax paid on their items. “Match and Medicine” refers collectively to these 'private die' tax stamps created for these goods:

- matches (RO) – 183 varieties
- medicines (RS) – 350 varieties
- perfumes (RT) – 33 varieties
- playing cards (RU) – 16 varieties
- canned fruit (RP) – one stamp



They are listed in the Scott Specialized Catalogue of U.S. Stamps and Covers using the two letter prefixes above.



What are “Match & Medicine” Stamps?

Over two thirds of these stamps were privately printed under the authority of the government. They did this to save engraving and printing costs. Most were engraved to the high standards of postage stamps and bank notes on as many as five different paper types: old, double line watermarked (USIR), pink, silk and experimental.

Firms using the stamps also saved money. A private company received \$11 in revenue stamps for every \$10 spent. Not only was it free advertising, but their clever designs implied government approval of their item's beneficial claims, compulsorily bearing “U.S. Int'l Revenue.”

With an average face value of about 1.25 cents, nearly \$65 million was raised.

The Stamp Printers

The private stamps were first engraved and printed by Butler & Carpenter in Philadelphia.

John Butler died in 1868 and Joseph Carpenter continued until 1875.

The contract passed to the National Bank Note Company, the Continental Bank Note Company, and the American Bank Note Company; the same firms that printed regularly issued postage stamps.

The Bureau of Printing and Engraving took over in 1881.

Why Many of the Stamps are Rare

- M&M stamps were never sold to the public.
- M&M stamps were not cancelled.
- They were placed on the items intentionally to be destroyed when the packaging was opened.
- The only saved stamps were remainders and those that were carefully removed by the buyer.
- Few buyers were stamp collectors.
- Faulty stamps are the norm. Perfect stamps are the exception.

Syracuse



Excelsior Match Company

1875-1882 silk, pink and watermarked paper
(RO82 b, c, d)

Identical design to Watertown Company (RO81), but no connection (Syracuse Co. probably bought the die).

Stamps are relatively common.

(15 million, evenly divided)

Company bought out by the Diamond Match Co in 1881.



Syracuse



Ryder, Crouse & Welch

1881-1882 all on
watermarked paper
(RO164d)

Relatively rare due to
small printing (2 million)
and limited life.

Shield reminiscent of 10c
and 30c 1869 postage
stamps, but with a small
bird on top.



Syracuse

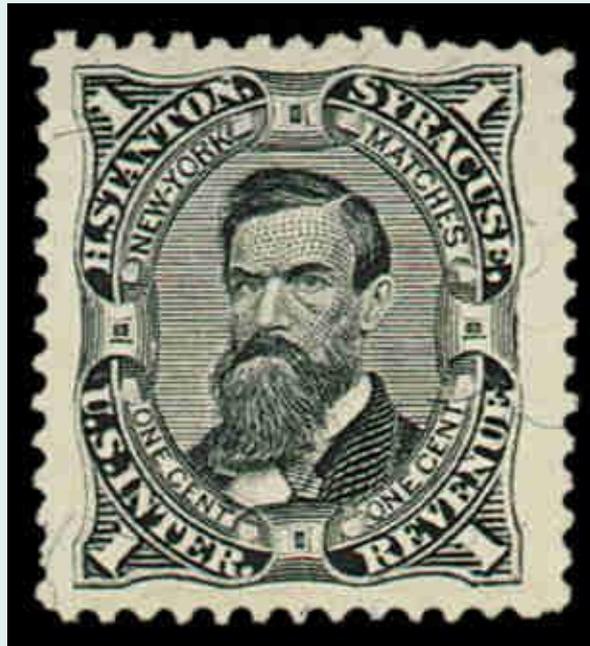


Henry Stanton 1866-1880

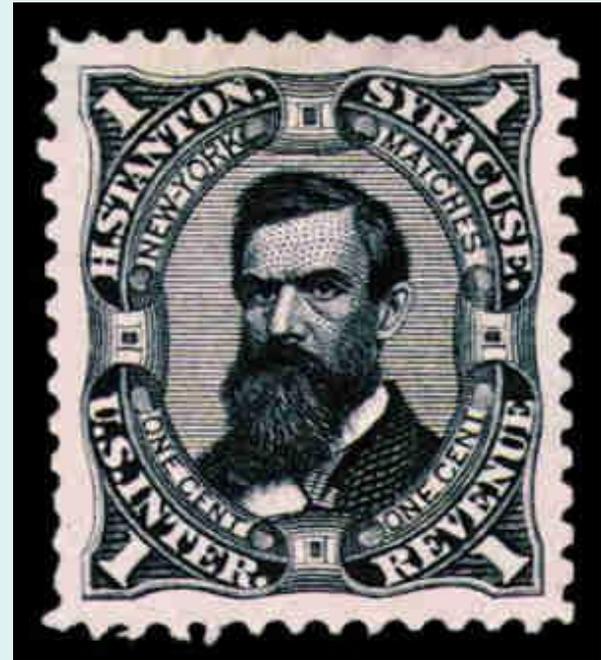
1866-1880 on old, silk, pink, watermarked and experimental paper (RO171 a,b,c,d,e)

All are common except experimental silk paper.

Over 50 million printed – about half on silk.



Bought
out by the
Diamond
Match
Company.



Syracuse



Dr. E. L. Soule & Company

1867-1876 on old, silk, and experimental silk paper
(RS227 a,b,e,u)

Printed on wrapper of sugar-coated laxative pills.

Only 440,000 stamps issued in light blue.



Syracuse



Dr. E. L. Soule & Company

ORIENTAL
U.S. INTERNAL REVENUE
 Dr. E. L. SOULE & Co.
SUGAR-COATED
ONE CENT PROPRIETARY
SOVEREIGN BALM

Florida **PLANTS**

Sovereign Balm of Life.

DIRECTIONS—FOR SCORBUTIC OR ACUTE DISEASES—
 TAKE FROM 2 TO 5 PILLS, ACCORDING TO THE EXTENT OF THE
 DISEASE, AND REPEAT THE DOSES IN 4 OR 6 HOURS.
 IN CHRONIC DISEASES, REPEAT THE DOSES, AND INSECTICIDIAL
 EARLY IN THE MORNING. THE STOMACH BEING RESTORED,
 A HEALTHY DIET OF FRESH FRUITS, TO BE TAKEN FOR
 SEVERAL DAYS, THE PROPRIETARY DOSES, AND TO BE TAKEN THE
 SECOND OF THE DOWNS. THE 2 PILLS BE TAKEN EVERY
 40 DAYS OTHER NIGHT FOR A WEEK OR TWO DAYS AS A
 THERAPEUTIC WILL OBTAIN.

Health, a great Earthly Blessing!



Less than 10,500
 printed in ultramarine
 by mistake. Only 26
 now known.

Syracuse



Dr. E. L. Soule & Company

DIRECTIONS. FOR SUDDEN ATTACKS OF ACUTE DISEASES, TAKE FROM 2 TO 5 PILLS, ACCORDING TO THE CONSTITUTION OF THE PATIENT, AND REPEAT THE DOSES IN 4 OR 6 HOURS, AS CIRCUMSTANCES MAY REQUIRE, UNTIL A BRISK OPERATION TAKES PLACE. FOR CLEANSING THE STOMACH, AND RESTORING A HEALTHY DIGESTION, PURIFYING THE BLOOD, TO REINVIGORATE THE PERSPIRATIVE ORGANS AND TO REGULATE THE ACTION OF THE BOWELS, 1 OR 2 SHOULD BE TAKEN EVERY OR EVERY OTHER NIGHT FOR A WEEK OR TEN DAYS, AS A LITTLE EXPERIENCE WILL DICTATE.

Buffalo



R. V. Pierce



Dr. Ray Pierce was born in Stark New York on August 6, 1840. Graduating with a doctorate from the Eclectic Medical College in 1865, he moved to Buffalo New York in 1867 where he started The World's Dispensary, a mail-order patent medicine business.

*Your truly
R. V. Pierce M.D.*



Buffalo



R. V. Pierce

1 cent 1872-1879 silk, pink, and watermarked paper (RS189 b,c,d)

The pink paper is somewhat rare. The others are common.

Used on Dr. Pierce's Pleasant Purgative Pellets & Extract of Smart-Weed, made from the "best French Brandy" . . . A magical remedy for pain, bowel complaints and a liniment for humans and horse flesh.



Buffalo



R. V. Pierce

2 cent 1870-1879 on old, silk, pink, watermarked and experimental silk paper (RS190 a,b,c,d,e)

Mostly common stamps.

Used on Dr. Sage's Catarrh Remedy (for head colds), Dr. Pierce's Golden Medical Discovery (for bronchitis & coughs) and Dr. Pierce's Favorite Prescription (a restorative tonic for chronic weaknesses and complaints particular to females).



Buffalo



R. V. Pierce



PROCLAIM THE JOYOUS NEWS throughout all the land! Dr. Pierce's Alterative Extract, or Golden Medical Discovery arrests and cures Consumption in its early stages, and is a positively sure and certain remedy for Bronchitis, Laryngitis, and all lingering Coughs. Sold by druggists, or enclose three dollars and twenty five cents to Dr. R. V. Pierce, Buffalo, N. Y., and get three bottles free of express charges. w&swt.



Buffalo

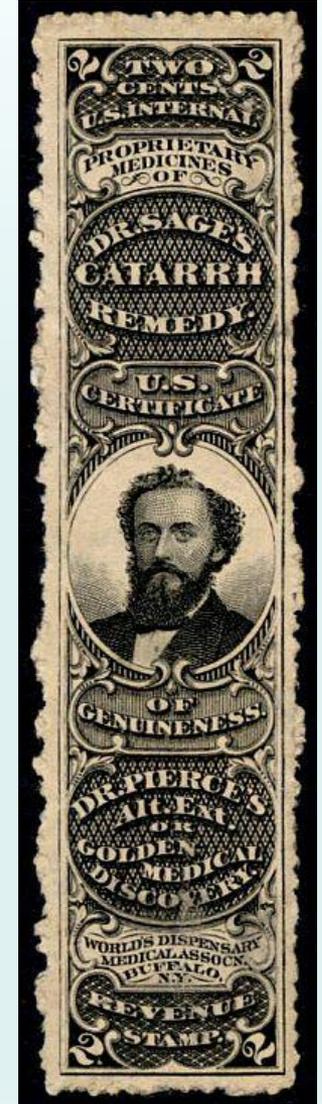


R. V. Pierce

World's Dispensary Medical Association
(1879-1883)

Expansion and incorporation of Dr. Pierce's business in 1879 founded this company. It was still running in 1898.

RS272 and RS273 are on watermarked paper. Common.



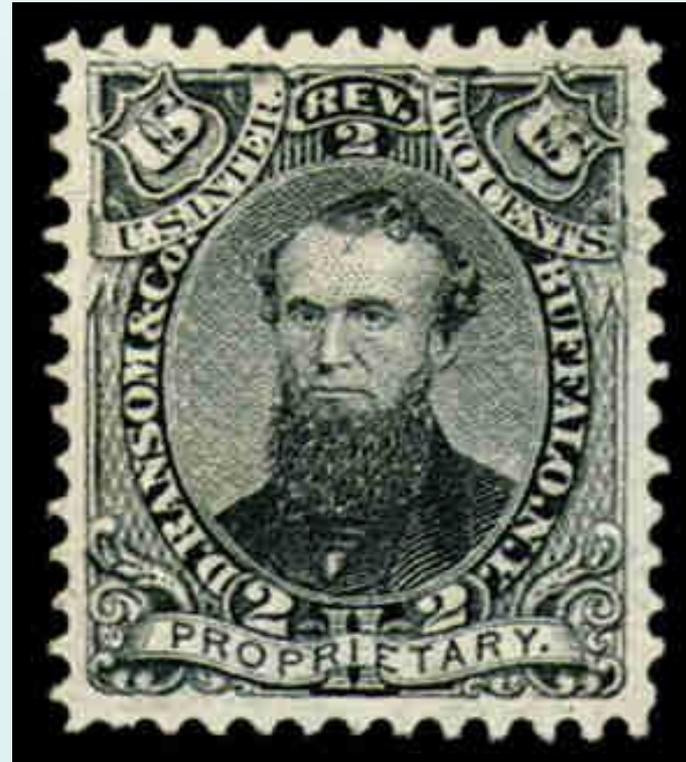
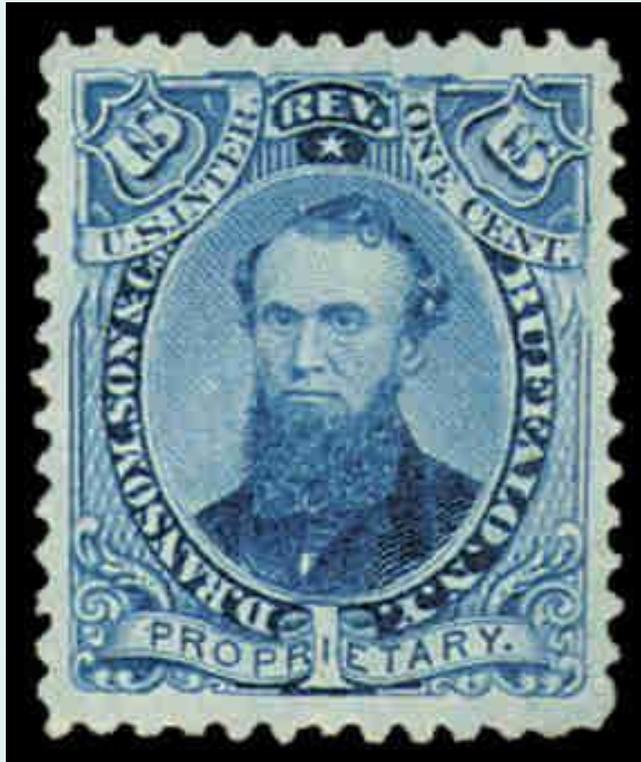
Buffalo



D. Ransom & Company

1865-1875 on old, silk, and experimental silk paper
(RS194 b,c,d – 4 million; RS195 a,b,e – 2 million)

Relatively common stamps.

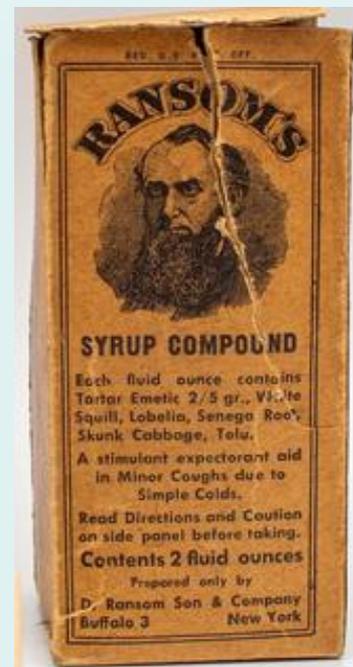
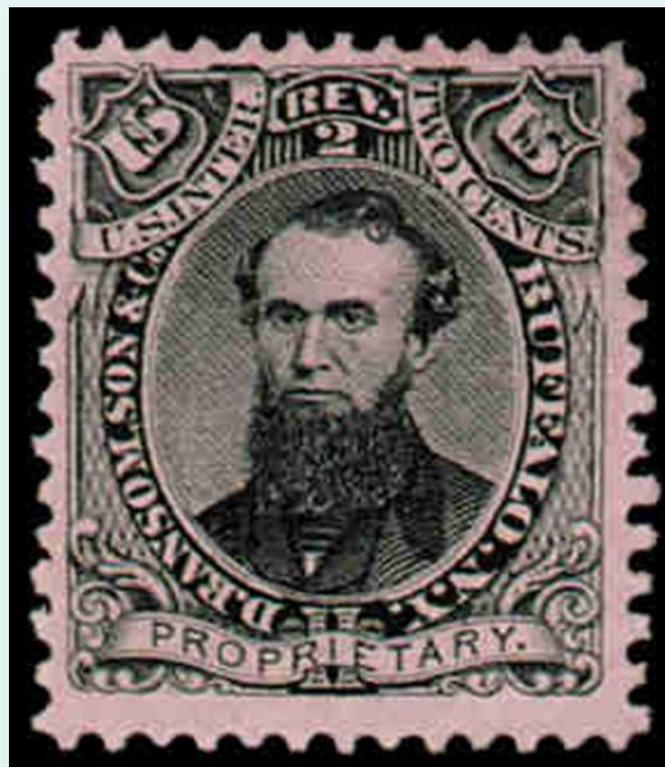
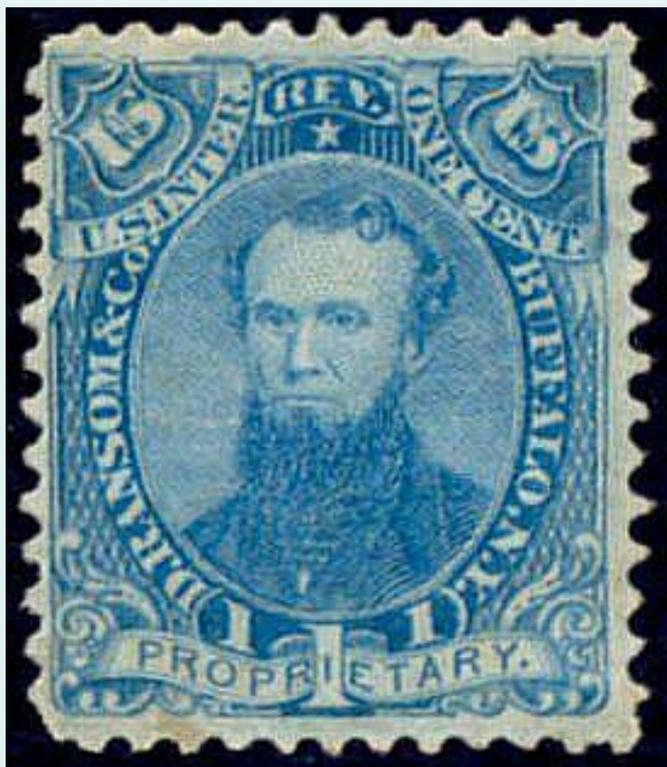


Buffalo



D. Ransom & Company

1876-1883 on old, silk, and watermarked paper (RS196 b,c,d – 2.3 million; RS197 b,c,d – 1.1 million). Relatively common stamps except for 2c pink which cats for \$82.



Rochester Hop Bitters Manufacturing Company

1879-1883 (RS131d on watermarked paper)

Hop Bitters contained hops, water and alcohol and was sold by the pint. It claimed to cure drunkenness. The stamp is common.



Rochester



H. H. Warner & Company



Forgotten Medical History

“Warner’s Safe Kidney & Liver Cure”

THIS ARTIFACT ONCE HELD
WARNER'S SAFE

Rochester



H. H. Warner & Company

(RS254-258 all on watermarked paper)

Located on St. Paul Street, this company made remedies for kidney and liver disease, gout, rheumatism, headaches, nervousness, asthma, colds, etc.



The 6c stamp did not fit well on bottles and was replaced.

Catalog- \$90.
The others are common.



Rochester



H. H. Warner & Company



Rochester  Warner's Safe Cure Company

(RS305)

This stamp was made after the tax was reinstated during the Spanish American War.

Warner was selling products in 1898 and beyond, although no longer able to claim being “cures” for diseases.



Rochester



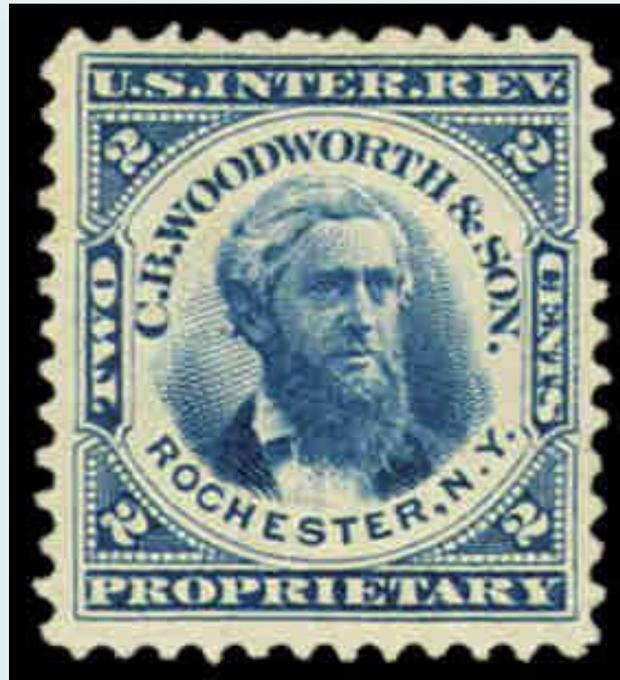
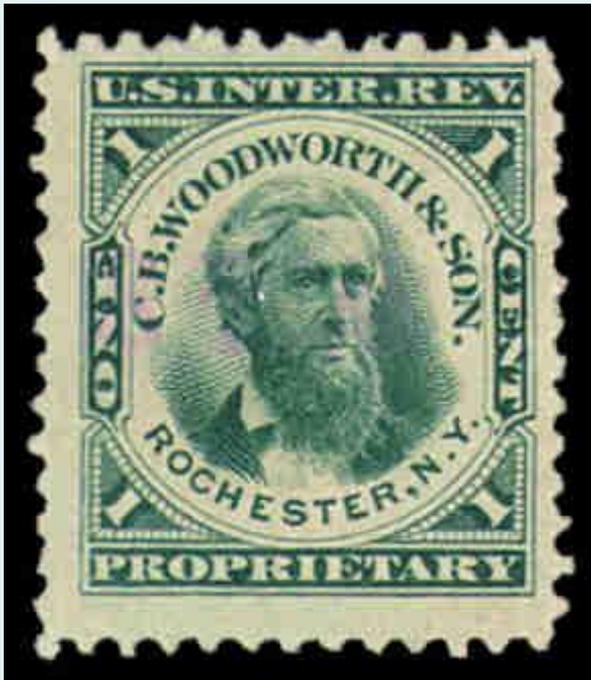
C. B. Woodworth & Son

1872-1883

(RT20 on silk, pink*, and watermarked papers)

(RT21 on silk*, pink***, and watermarked papers)

(* = somewhat rare, *** = very scarce – 9 copies)



Lockport



Merchant's Gargling Oil

Founded by Dr. George Merchant in 1833, the product sold locally until ...

He was bought out by M. H. Tucker in 1855 for \$50,000. Tucker expanded the sales nation-wide.

John Hodge, of Lockport, NY, married one of Tucker's daughters and took over the company when Tucker died in 1865.

Hodge believed in the power of advertising and turned the company into a multi-million-dollar enterprise.

Lockport



Merchant's Gargling Oil

1869-1883

on all papers (RS178 a,b,c,d,e; RS179 a,b,c,d,e)

Most are common except 178e (12), 179c (20),
and 179e (8)



Lockport



Merchant's Gargling Oil

What was Merchant's Gargling Oil?

Initially a liniment for horses and other animals, claimed to cure almost all ailments. Eventually, a formula for humans was developed.

Linseed oil (2.5 gal)

Petroleum (1 gal)

Sap Green (1 oz)

Turpentine (2.5 gal)

Liquor Potass (8 oz)

mix

*-From Mrs. Owen's Cook Book and Other Useful Hints
(1884)*

Also contained alcohol (44%) and a grain of opium.

Lockport



Merchant's Gargling Oil

1c tax on the small size (package seal)

2c on the medium (stamp on cork)

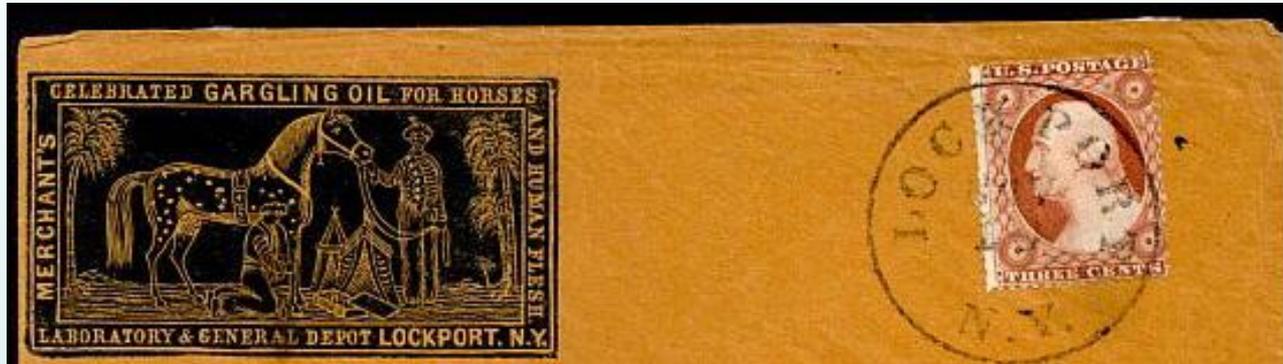
2x2c on large (stamp on cork + stamp on bottle neck).



Lockport



Merchant's Gargling Oil



*M. H. Hodge
Chromat
1858
Outer Lane
N.Y.*

MERCHANT'S
GARGLING OIL LINIMENT

Cures
Burns and Scalds,
Chilblains, Frost Bites,
Scratches or Grease, Chapped
Hands, Flesh Wounds, External
Poisons, Sand Cracks, Galls of All Kinds,

YELLOW WRAPPER FOR ANIMAL

ESTABLISHED 1832

WHITE FOR HUMAN FLESH

FOR MAN

Sitfast, Ringbone, Poll Evil, Swellings, Tumors.
Garget in Cows, Callous, Lameness, Horse
Distemper, Crownscab, Quittor, Foul
Ulcers, Farcy, Abscess of the
Udder, Swelled Legs,
Sprains, Bruises.

AND BEAST

Foot Rot in
Sheep, Toothache,
Thrush, Foundered Feet,
Roup in Poultry, Cracked Heels,
Eplzootic, Stringhalt, Windgalls,
Spavins, Sweeney, Rheumatism, Curb,
Lame Back, Hemorrhoids or Piles,
Fistula, Whitlows, Old Sores,
Corns, Mange, Cramps, Boils,
Weakness of the Joints,
Contractions of
Muscles.

MEDIUM SIZE 50 CTS
SMALL SIZE 25 CTS

MERCHANT'S
GARGLING OIL

is the oldest and best liniment now in use in the United States.

MANUFACTURED BY
Merchant's Gargling Oil Co., Lockport, N.Y., U.S.A.
JOHN HODGE, Secy & Manager.

MERCHANT'S WORM TABLETS 25 CTS PER BOX

Lockport



Merchant's Gargling Oil

Advertising Trade Cards

Bravo!
The Pet of the Nine.

FIRST INTRODUCED, 1831

MERCHANT'S GARGLING OIL is the standard Liniment of the United States, and is good for Burns, Scalds, Rheumatism, Flesh Wounds, Sprains, Bruises, Lame Back, Hemorrhoids or Piles, Toothache, Sore Throat, Chilblains, Chapped Hands, and many other diseases incident to man and beast. Yellow Wrapper for animal, and white for human flesh.

Manufactured at Lockport N. Y., by M. G. O. Co., and sold by all druggists.

OVER JOHN HODGE, Sec'y.

MERCHANT'S GARGLING OIL
A LINIMENT
FOR
HUMAN FLESH

You see we have kept a bottle of GARGLING OIL LINIMENT in our pantry for the past twenty years! Wouldn't be without it!

ESTABLISHED 1836

MERCHANT'S GARGLING OIL
A LINIMENT FOR MAN & BEAST

FIRST INTRODUCED, 1831

MERCHANT'S GARGLING OIL is the standard Liniment of the United States, and is good for Burns, Scalds, Rheumatism, Flesh Wounds, Sprains, Bruises, Lame Back, Hemorrhoids or Piles, Toothache, Sore Throat, Chilblains, Chapped Hands, and many other diseases incident to man and beast. Yellow Wrapper for animal, and white for human flesh.

Manufactured at Lockport N. Y., by M. G. O. Co., and sold by all druggists.

OVER JOHN HODGE, Sec'y.

The 1883 Repeal of the Proprietary Tax...

MATCH & MEDICINE FACSIMILES

With the repeal of the proprietary tax in 1883, manufacturers of matches, perfumery and playing cards were no longer required to affix revenue stamps to their products. For various reasons, however, many companies who had been permitted to use stamps from their own private dies were reluctant to eliminate these "product identifiers." As a result, labels simulating their own stamps were created and used. The distinguishing difference, of course, was the absence of the inscription: "U.S. Internal Revenue."

An earlier list of these facsimiles was compiled by Henry W. Holcombe in 1944. As for the original private die proprietary stamps, a complete listing can be found in Scott's U.S. Specialized.

J. C. AYER & CO.		B. BRANDRETH	
4M1	Black	12.00	 
		<p>Type I Type II</p> <p>Type I: "Ribbon candy" at top and left</p> <p>35M1 1c black (manila paper) 1.35</p> <p> a. (thin watermarked paper) 1.35</p> <p>Type II: "Row of eyes" at top and left</p> <p>35M2 1c black (manila)75</p> <p> a. (thin watermarked paper) 1.25</p>	
Lithographed. Die cut.			
9M1	Ultramarine	10.00	
W. T. BLOW		Type III: Figure deleted	
		<p>35M3 Black (manila)65</p> <p> a. (wove paper)65</p> <p>Same, printed on linen. Size 30x37 mm.</p> <p>35M4 Black 2.75</p>	
Lithographed. Perforated 12.			
31M1	Blue green	4.50	
Rouletted 7 (minor differences in design)			
31M2	Yellow green	5.00	