BEER STAMPS

1917 PROVISIONAL ISSUE – (37 1/2c) on (18 3/4c) on 12 1/2c RED BROWN
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REO117 (unlisted) – TYPE A SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – (37 1/2c) on 18 3/4c RED BROWN
B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
C. "Act of 1917" horizontally printed in red or black, Priester type 149
D. "Act of 1917" or "Act 1917" in manuscript ink or crayon

REA118 (141A) – TYPE A SURCHARGE

REA118b (unlisted) – TYPE B SURCHARGE

REA118c (141C) – TYPE C SURCHARGE

REA118 PR141A TYPE 81
BEER STAMPS

1917 PROVISIONAL ISSUE – (50c) on (25c) on 16 2/3c BLACK

A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REA119 (137A) – TYPE A SURCHARGE

(REA119d) (137D) – TYPE D SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – (50c) on 25c
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REA120 (143A) – TYPE A SURCHARGE on (50c) on 25c VIOLET BLUE

(REA120d) (143D) – TYPE D SURCHARGE on (50c) on 25c VIOLET BLUE

REA120a (142A) – TYPE A SURCHARGE on (50c) on 25c BLACK

REA120 (143A) NEW SCHG
BEER STAMPS

1917 PROVISIONAL ISSUE – (75c) on 37 1/2c GREEN
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REÁ121 (144A) – TYPE A SURCHARGE

TYPE 84

TYPE 81
BEER STAMPS

1917 PROVISIONAL ISSUE – (75c) on 37 1/2c GREEN

A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REA122 (151A) – TYPE A SURCHARGE

(REA122b) (151B) – TYPE B SURCHARGE

REA122c (151C) – TYPE C SURCHARGE

REA122C variety (151aC) – TYPE C SURCHARGE
Orange surcharge
BEER STAMPS

1917 PROVISIONAL ISSUE – (75c) on 37 1/2c GREEN
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

(REA122d) (151D) – TYPE D SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – ($1) on (50c) on 33 1/3c BLACK
B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
C. "Act of 1917" horizontally printed in red or black, Priester type 149
D. "Act of 1917" or "Act 1917" in manuscript ink or crayon

REA123 (138A) – TYPE A SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – ($1.50) on 37 1/2c BLACK
B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
C. "Act of 1917" horizontally printed in red or black, Priester type 149
D. "Act of 1917" or "Act 1917" in manuscript ink or crayon

REA124 (152A) – TYPE A SURCHARGE
REA124b (152B) – TYPE B SURCHARGE
REA124c (152C) – TYPE C SURCHARGE
REA124d (152aC) – INVERTED TYPE C SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – ($1.50) on 75¢ BLACK

B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
C. "Act of 1917" horizontally printed in red or black, Priester type 149
D. "Act of 1917" or "Act 1917" in manuscript ink or crayon

(REA124Ad) (145D) – TYPE D SURCHARGE
BEER STAMPS

1917 PROVISIONAL ISSUE – ($3) on $1.50 RED ORANGE

A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon
BEER STAMPS

1917 PROVISIONAL ISSUE – ($6) on ($3.00) on $2 ORANGE

A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REA126 (139A) – TYPE A SURCHARGE

TYPE 93
BEER STAMPS

1917 PROVISIONAL ISSUE – ($6) on $3 ORANGE
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

REA127 (147A) – TYPE A SURCHARGE
MINT

REA127 (147A) – TYPE A SURCHARGE
USED

REA127 PR147A TYPE 107
BEER STAMPS

1917 PROVISIONAL ISSUE
A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
C. “Act of 1917” horizontally printed in red or black, Priester type 149
D. “Act of 1917” or “Act 1917” in manuscript ink or crayon

(REA127A) (146aA)
TYPE A SURCHARGE
($3) on $1.50 RED ORANGE

(REA127Ac) (146aC)
TYPE C SURCHARGE
($3) on $1.50 RED ORANGE

(REA127Ad) (146aD)
TYPE D SURCHARGE
($3) on $1.50 RED ORANGE

(REA127B) (139aA)
TYPE A SURCHARGE
($6) on ($3.00) on $2 RED ORANGE

REA128 (140A)
TYPE A SURCHARGE
($15) on ($7.50) on $5 BLACK
BEER STAMPS

1917 PROVISIONAL ISSUE
B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
C. "Act of 1917" horizontally printed in red or black, Priester type 149
D. "Act of 1917" or "Act 1917" in manuscript ink or crayon

REA129 (148aC)
TYPE C SURCHARGE
($15) on $7.50 BLACK

(REA129a) (148a)
TYPE A SURCHARGE
($15) on $7.50 BLACK

REA130 (149a)
TYPE A SURCHARGE
($30) on $15 BLACK

REA130c (149c)
TYPE C SURCHARGE
($30) on $15 BLACK

REA131 (150a)
TYPE A SURCHARGE
($75) on $37.50 BLACK

REA131c (150c)
TYPE C SURCHARGE
($75) on $37.50 BLACK
BEER STAMPS

1918 PROVISIONAL ISSUE – (75c) on (37 1/2c) on 18 3/4c RED BROWN

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

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REA132 (175A)  
(75c) on #REA118

REA132a (176A)  
(75c) on #REA118c

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REA132a(176A)
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1) on (25c) on 16 2/3c BLACK
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

16 CENTS 16
e 16 CENTS 16
D.H.S.

REAL 33 (101A)
TYPE A SURCHARGE

TYPE 154
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1) on 25c
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA134 (163A) TYPE153
($1) on 25c BLACK

REA134a (164A)
($1) on 25c VIOLET BLUE

REA134a variety (164aA)
WITH ADDITIONAL OVERPRINT
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1) on (50c) on 25c VIOLET BLUE
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. "Act of 1918" or "Revenue Act of 1918", Priester types 150 through 190

REAS136 (177A)
TYPE A SURCHARGE
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1.50) on 37 1/2c GREEN
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA137 (166A)
TYPE A SURCHARGE

REA137a (166B)
TYPE B SURCHARGE

New Beer Stamp Variety
by Tom Priester, ARA
Eric Jackson has come up with a triple-new variety from the 1918 Provisional Issue catalog No. 166B (pictured), with type 203 surcharge. Triple-new because the 1914 Issue Quarter Barrel Stamp has not been known until now with a “1919” surcharge, the surcharge itself is new, and the date of use, March 3, 1919, is the earliest reported use of a “1919” type surcharge. We did know about part of the new surcharge, for it is the same type that had been reported on a center-square cut-out No. 170a that was pictured in The American Revenuer, January, 1977. Such

confirmation of a previous partial identification does give this beer-stamper a little tingle, plus it allows the reproduction of the entire surcharge and assigning a number to it.
The “1919” surcharges, B Group, of which there are now four known types, are properly part of the 1918 Provisional Issue, and resulted from the fact that the Revenue Act of 1918, providing for the increase in beer tax from $3.00 per barrel to $6.00 per barrel, was not signed into law by President Wilson until February 24, 1919. Because of the typically short time between the signing of revenue bills and the requirement for using beer stamps of the new rate, Revenue Collectors were permitted to provide their own handstamp surcharges indicating the new rate on existing beer stamps. Because the Revenue Act of 1918 was not signed until 1919, some Collectors erroneously used “Act of 1919” surcharges.
When Eric Jackson uncovered the above variety, he also found another notable beer stamp, a used copy of No. 166A, cancelled “MB of SF, 4-1-19” with surcharge type 163. Only one copy of No. 166A had previously been reported; it being unused and also with type 163 handstamp.
Surely additional unlisted provisional issue surcharges await identification and reproduction. If any of you have such, please let me know from you.
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1.50) on 37 1/2c GREEN
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. "Act of 1918" or "Revenue Act of 1918", Priester types 150 through 190

REÁ138 (171A)
TYPE A SURCHARGE

TYPE 156

REÁ138 PR(171A) TYPE165
BEER STAMPS

1918 PROVISIONAL ISSUE – ($1.50) on (75c) on 37 1/2c GREEN

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. "Act of 1918" or "Revenue Act of 1918", Priester types 150 through 190

REA139 (183A) - MINT
TYPE A SURCHARGE on #REA122c

REA139 (183A) - USED
TYPE A SURCHARGE on #REA122c

REA139a (183B)
TYPE B SURCHARGE on #REA122c

REA139b (182A)
TYPE A SURCHARGE on #REA122
BEER STAMPS

1918 PROVISIONAL ISSUE – (§2) SURCHARGE

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. "Act of 1918" or "Revenue Act of 1918", Priester types 150 through 190

REA140 (162A)
TYPE A SURCHARGE on #REA99

REA140a (160A)
TYPE A SURCHARGE on #REA99a

REA141 (172A)
1918 TYPE A & 1917 SURCHARGES on #REA99a

REA142 (174A)
TYPE A SURCHARGE on #REA123
BEER STAMPS

1918 PROVISIONAL ISSUE – ($3) on (1.50) on 75c BLACK

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190


REA143 (184A) - MINT
TYPE A SURCHARGE

REA143 (184A) - USED
TYPE A SURCHARGE

REA143a (184B)
TYPE B SURCHARGE

REA 143 PR 184A
TYPE A SURCHARGE 167
BEER STAMPS

1918 PROVISIONAL ISSUE – ($6) SURCHARGE

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA144 (167A)
TYPE A SURCHARGE on #REA110

REA145 (178A)
TYPE A SURCHARGE on #REA25c

REA145a (178B)
TYPE B SURCHARGE on #REA25c

REA145 PR178A
TYPEA SURCHARGE 152
BEER STAMPS

1918 PROVISIONAL ISSUE – ($12) on $3 ORANGE

Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA146 (168A)
TYPE A SURCHARGE

REA147 (179A)
1918 TYPE A & 1917 TYPE C SURCHARGES
BEER STAMPS

1918 PROVISIONAL ISSUE
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

(REA147A) (167aA)
TYPE A SURCHARGE
($6) on $1.50 RED ORANGE

(REA147Ba) (178aB)
TYPE B SURCHARGE
($6) on ($3) on $1.50 RED ORANGE

(REA147B) (178aA)
TYPE A SURCHARGE
($6) on ($3) on $1.50 RED ORANGE

(REA147C) (168aA)
TYPE A SURCHARGE
($12) on $3.00 ORANGE

REA148 (169A)
TYPE A SURCHARGE
($30) on $7.50 BLACK

REA149 (170A)
TYPE A SURCHARGE
($60) on $15 BLACK
BEER STAMPS

1918 PROVISIONAL ISSUE - ($60) on $15 BLACK
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA150 (180A)
TYPE A SURCHARGE

REA150a (180aA)
TYPE A SURCHARGE
BEER STAMPS

1918 PROVISIONAL ISSUE - ($60) on $15 BLACK
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors
A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190

REA151 (181A)
TYPE A SURCHARGE

REA151a (181aA)
TYPE A SURCHARGE
BEER STAMPS

1933 FIRST ISSUE
Engraved on watermarked USIR varying shades of greenish blue to blue paper

REA152 (190A)
1/8 BARREL VIOLET RED

REA152a (190C) – (56) PROVISIONAL SURCHARGE
1/8 BARREL VIOLET RED

REA153 (191A)
1/6 BARREL PURPLE

REA154 (192A)
1/4 BARREL GREEN
BEER STAMPS

1933 FIRST ISSUE
Engraved on watermarked USIR varying shades of greenish blue to blue paper

REA155 (193A)
1/3 BARREL BROWN ORANGE

REA156 (194A)
1/2 BARREL ORANGE

REA156a (194C) – ($6) PROVISIONAL SURCHARGE
1/2 BARREL ORANGE
BEER STAMPS

1933 FIRST ISSUE
Engraved on watermarked USIR varying shades of greenish blue to blue paper

REA157 (195A)
1 BARREL BLUE

REA157a (195C) – (56) PROVISIONAL SURCHARGE
1 BARREL BLUE

REA158 (196A)
1 HOGSHEAD BLACK
BEER STAMPS

1933 FIRST ISSUE – 25 BARRELS BLACK
Engraved on watermarked USIR varying shades of greenish blue to blue paper

REA161
WITH CUTOUT CENTER
ROULETTED 7 AT LEFT

REA161a
CENTER CUTOUT ONLY
BEER STAMPS

1933 FIRST ISSUE SURCHARGES
Engraved on watermarked USIR varying shades of blue paper
Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220

REA162 (190B)
1/8 BARREL - VIOLET RED

REA163 (191B)
1/6 BARREL - PURPLE
BEER STAMPS

1933 FIRST ISSUE SURCHARGES – ½ BARREL GREEN
Engraved on watermarked USIR varying shades of blue paper
Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220

REA164 (192B)

REA164a (192aB)
WITH 1918 PROVISIONAL SURCHARGE, $6 RATE

REA164b (192D)
WITH SURCHARGED $6 RATE HANDSTAMP
BEER STAMPS

3 FIRST ISSUE SURCHARGES
- Watermarked USIR varying shades of blue paper
- Printed surcharge “Act of March 22, 1933”, Priester type 220

- REA166 (194B)
  ½ Barrel - Orange
- REA166a (194D)
  ½ Barrel - Orange
  With surcharged $6 rate handstamp
- REA166b (194E)
  ½ Barrel - Orange
  Additional manuscript & handstamp surcharges
BEER STAMPS

1933 FIRST ISSUE SURCHARGES
Engraved on watermarked USIR varying shades of blue paper
Stamps with horizontally printed surcharge "Act of March 22, 1933", Priester type 220

REA167 (195B)
1 BARREL - BLUE

REA168 (195B)
1 HOGSHEAD - BLACK
BEER STAMPS

1933 FIRST ISSUE
Engraved on watermarked USIR varying shades of greenish blue to blue paper

REA169 (197b)
5 BARRELS - BLACK
CENTER CUTOUT

REA170 (199b)
25 BARRELS - BLACK
CENTER CUTOUT

REA 169  PR  197
BEER STAMPS

1933 SECOND ISSUE
Engraved stamps on white, watermarked USIR paper

REA171 (200A)
1/8 BARREL – VIOLET RED

REA172 (201A)
1/6 BARREL - PURPLE
BEER STAMPS

1933 SECOND ISSUE
Engraved stamps on white, watermarked USIR paper

REA173 (202A)
1/4 BARREL – GREEN

REA173a (202C)
1/4 BARREL – GREEN
WITH PROVISIONAL SURCHARGE, $5 RATE
BEER STAMPS

1933 SECOND ISSUE
Engraved stamps on white, watermarked USIR paper

REA174 (204A)
1/2 BARREL – BROWN ORANGE

REA174a (204C)
1/2 BARREL – BROWN ORANGE
WITH PROVISIONAL SURCHARGE, $5 RATE
BEER STAMPS

1933 SECOND ISSUE
Engraved stamps on white, watermarked USIR paper

REA175 (205A)
1 BARREL - BLUE

REA176 (206A)
1 HOGSHEAD - BLACK
BEER STAMPS

1933 SECOND ISSUE – 5 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REA177a (197) – SMALL HOLE CUTOUT

REA177a (197) – LARGE HOLE CUTOUT
BEER STAMPS
1933 SECOND ISSUE – 10 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REA178 (198a) – MINT WHOLE STAMP

REA178 (198a) – USED WHOLE STAMP
BEER STAMPS
1933 SECOND ISSUE – 10 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REA178a (198) – SMALL HOLE CUTOUT

REA178a (198) – LARGE HOLE CUTOUT
BEER STAMPS
1933 SECOND ISSUE – 25 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REA178Ac (199eb)
CENTER CUTOUT ONLY

REA178Ad
ROULETTED 7 AT LEFT
BEER STAMPS

1933 SECOND ISSUE – 25 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REAI78Ab (199)
BLOCK OF FOUR
BEER STAMPS
1933 SECOND ISSUE – 25 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

[Image of a 25-Barrel Fermented Malt Liquor stamp]

REA178A (199a) – WHOLE STAMP
BEER STAMPS
1933 SECOND ISSUE – 25 BARRELS - BLACK
Engraved stamps on bright blue, watermarked USIR paper

REAwedge 178Ab (199) – SMALL HOLE CUTOUT

REAwedge 178Ab (199) – LARGE HOLE CUTOUT
BEER STAMPS

1933 SECOND ISSUE SURCHARGES – ¼ BARREL - GREEN
Engraved stamps on white, watermarked USIR paper
Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220

![Stamps Image]

REA179 (202B)

REA179a
HAMDSTAMPED “SURCHARGED $6 RATE”
BEER STAMPS

1933 SECOND ISSUE SURCHARGES – ¼ BARREL - GREEN

Engraved stamps on white, watermarked USIR paper
Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220

1933, $6.00 Handstamped Surcharge on ¼bbl. Green, Beer (REA179a). Two clear strikes of surcharge which is unlisted in Priester and reads “Surcharged $6” in black. “W.E.B. Co. 12-6-33” perforated cancel, few faults incl. some toning, still Very Fine, a possibly unique example of this unlisted surcharge, which is also known on the ½bbl. (see lot 409) ................................................................. 750.00

REA179a

1933, $6.00 Handstamped Surcharge on ¼bbl. Green, Beer (REA179a). Priester Ty. 225 surcharge, large margins. “P.B. Co. 12-18-33” perforated cancel. few faults incl. rust spots, Fine, rare. Priester census reports only five known for REA179a (any surcharge type) ................................................................. 750.00
BEER STAMPS

1933 SECOND ISSUE SURCHARGES – 1/2 BARREL – BROWN ORANGE
Engraved stamps on white, watermarked USIR paper
Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220

![Stamp Image](image1)

REAl80 (204B)

![Stamp Image](image2)

REAl80a (204D)
HAMDSTAMPED “SURCHARGED $6 RATE”
BEER STAMPS

1934 ISSUE – 1/8 BARREL – VIOLET RED
Engraved on white watermarked USIR paper

REI181 (207a) – WHOLE STAMP

REI181b (207aa) – WHOLE STAMP OVERPRINTED “NOT LESS THAN 3 5/8 GALLONS”
BEER STAMPS

1934 ISSUE – 1/8 BARREL – VIOLET RED
Engraved on white watermarked USIR paper

REAl81a (207) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REAl81a (207) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1934 ISSUE – 1/6 BARREL – PURPLE
Engraved on white watermarked USIR paper

REA182 (208a) – WHOLE STAMP
BEER STAMPS

1934 ISSUE – 1/6 BARREL – PURPLE
Engraved on white watermarked USIR paper

REA182a (208) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA182a (208) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1934 ISSUE – 1/4 BARREL – GREEN
Engraved on white watermarked USIR paper
BEER STAMPS

1934 ISSUE – 1/4 BARREL – GREEN
Engraved on white watermarked USIR paper

REA183a (209) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA183a (209) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1934 ISSUE – 1/3 BARREL – BROWN ORANGE
Engraved on white watermarked USIR paper

RE184 (210a) – WHOLE STAMP
BEER STAMPS

1934 ISSUE – 1/2 BARREL – ORANGE
Engraved on white watermarked USIR paper

REA185 (211a) – WHOLE STAMP
BEER STAMPS

1934 ISSUE – 1 BARREL – BLUE
Engraved on white watermarked USIR paper

REÁ186 (212a) – WHOLE STAMP - MINT

REÁ186 (212a) – WHOLE STAMP - USED
BEER STAMPS

1934 ISSUE – 1 BARREL – BLUE
Engraved on white watermarked USIR paper

REA186a (212) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA186a (212) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1934 ISSUE – 1 HOGSHEAD - BLACK
Engraved on white watermarked USIR paper

(REA187; (213) – WHOLE STAMP WITH SMALL HOLE CUTOUT

(REA188; (213) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1934 ISSUE
Engraved on white watermarked USIR paper

(REA181c) (207b)
1/8 BARREL CUTOUT

(REA182b) (208b)
1/6 BARREL CUTOUT

(REA183b) (209b)
1/4 BARREL CUTOUT

(REA185b) (211b)
1/2 BARREL CUTOUT

(REA186b) (212b)
1 BARREL CUTOUT

PR 212b
BEER STAMPS

1942 ISSUE – 100 BARRELS - CARMINE
Printed on white paper, watermarked USIR, inscribed "Series 1942"

REA188 (214a)
WHOLE STAMP

(REA188b) (214b)
CUTOUT ONLY
BEER STAMPS

1942 ISSUE – 100 BARRELS - CARMINE
Printed on white paper, watermarked USIR, inscribed “Series 1942”

_REA188a (214) – WHOLE STAMP WITH SMALL HOLE CUTOUT_

_REA188a (214) – WHOLE STAMP WITH LARGE HOLE CUTOUT_
BEER STAMPS

1945 ISSUE – 500 BARRELS – DARK BROWN
Printed on white paper, watermarked USIR, inscribed “Series 1945”

REA189 (215) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA189 (215) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1945 ISSUE – 500 BARRELS – DARK BROWN
Engraved, inscribed "Series 1945", printed on white paper, watermarked USIR

(REA189b) (215b)
CUTOUT ONLY
BEER STAMPS

1947 ISSUE – 1/8 BARREL - CARMINE

Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”

Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

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REA190 (216a) – WHOLE STAMP – MINT

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REA190 (216a) – WHOLE STAMP - USED
BEER STAMPS

1947 ISSUE – 1/8 BARREL - CARMINE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REAI90a (216) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REAI90a (216) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER

Beer stamps were first issued in 1866 and are among the earliest stamps printed by the Bureau of Engraving and Printing. For many years the Scott Catalogue of United States Stamps and Covers did not list beer stamps because they were considered “taxpaid” revenue stamps, which is the term for stamps with denominations expressed as units of product (for example, one barrel) rather than in dollars and cents. This was the case despite the fact that prior to Prohibition, all United States beer stamps had denominations inscribed in both units of product and dollars and cents. Beer stamps issued after Prohibition have denominations expressed only as units of product, which allowed the stamps to remain in use when tax rates changed. Stamps for quantities up to and including one barrel have printed black control numbers, while the stamps for five barrels through 500 barrels were issued without control numbers.

These stamps are quite scarce in mint condition as single stamps; multiples of mint stamps are known only for the quarter-barrel and half-barrel stamps. The beer stamps offered in this sale are all from the Series of 1947.
BEER STAMPS

1947 ISSUE – 1/4 BARREL - GREEN
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA191 (217a) – WHOLE STAMP – MINT

REA191 (217a) – WHOLE STAMP - USED
BEER STAMPS

1947 ISSUE – 1/4 BARREL - GREEN

Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”

Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REEA191a (217) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REEA191a (217) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 1/4 BARREL - GREEN
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA191a (217) – WHOLE STAMP WITH LARGE HOLE CUTOUT - PAIR
BEER STAMPS

1947 ISSUE – 1/2 BARREL - ORANGE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REAI92 (218a) – WHOLE STAMP – MINT

REAI92 (218a) – WHOLE STAMP – USED
BEER STAMPS

1947 ISSUE – 1/2 BARREL - ORANGE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA192a (218) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA192a (218) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 1 BARREL - BLUE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REAI93 (219a) – WHOLE STAMP – MINT

REAI93 (219a) – WHOLE STAMP – USED
1947 ISSUE – 1 BARREL - BLUE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR.

REAI93a (219) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REAI93a (219) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 1 BARREL - BLUE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed "Series of 1947" or "Series 1947."
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA193a (219) – WHOLE STAMP WITH LARGE HOLE CUTOUT - PAIR
BEER STAMPS

1947 ISSUE – 5 BARRELS – BLACK
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA194 (220a) – WHOLE STAMP – MINT

REA194 (220a) – WHOLE STAMP – USED
BEER STAMPS

1947 ISSUE – 5 BARRELS – BLACK
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

RE194a (220) – WHOLE STAMP WITH SMALL HOLE CUTOUT

RE194a (220) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 10 BARRELS – BLACK
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA195 (221a) – WHOLE STAMP – MINT

REA195 (221a) – WHOLE STAMP – USED
BEER STAMPS

1947 ISSUE – 10 BARRELS – BLACK
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA195a (221) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA195a (221) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 25 BARRELS – BLACK
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REAre196 (222a) – WHOLE STAMP – MINT

REAre196 (222a) – WHOLE STAMP – USED
BEER STAMPS

1947 ISSUE – 100 BARRELS – CARMINE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REEA197 (223a) – WHOLE STAMP – MINT

REEA197 (223a) – WHOLE STAMP – USED
BEER STAMPS

1947 ISSUE – 100 BARRELS – CARMINE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA197a (223) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA197a (223) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 100 BARRELS – CARMINE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed "Series of 1947" or "Series 1947."
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA197a (223) – WHOLE STAMP WITH LARGE HOLE CUTOUT – BLOCK OF 4
BEER STAMPS

1947 ISSUE – 500 BARRELS – DARK BROWN
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

![Image of a 500 barrel beer stamp]

REA198 (224a) – WHOLE STAMP – MINT

![Image of a blank page]

REA198 (224a) – WHOLE STAMP - USED
BEER STAMPS

1947 ISSUE – 500 BARRELS – DARK BROWN
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA198a (224) – WHOLE STAMP WITH SMALL HOLE CUTOUT

REA198a (224) – WHOLE STAMP WITH LARGE HOLE CUTOUT
BEER STAMPS

1947 ISSUE – 500 BARRELS – DARK BROWN
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, - all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

REA198a (224) – WHOLE STAMP WITH DIAMOND HOLE CUTOUT – BLOCK OF 4
1947 ISSUE
Lithographed designs through one barrel same as 1934 issue, five barrel through 500 barrel same as 1933 issue high values, all inscribed “Series of 1947” or “Series 1947.”
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR

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BEER STAMPS

1951 PROVISIONAL ISSUE – ($225) on 25 BARREL - BLACK
Twenty-five barrel stamp of 1933 First Issue, surcharged in black or purple
by rubber handstamp, Priester type 250

![Image of 1951 Provisonal Issue Beer Stamp]

REA199 (225a)
UNCUT

(REA199a) (225b)
CENTER CUTOUT ONLY