

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



REA117 (unlisted) – TYPE A SURCHARGE



REA118 PR141A TYPE 86

BEER STAMPS

1917 PROVISIONAL ISSUE – (37 1/2c) on 18 3/4c RED BROWN

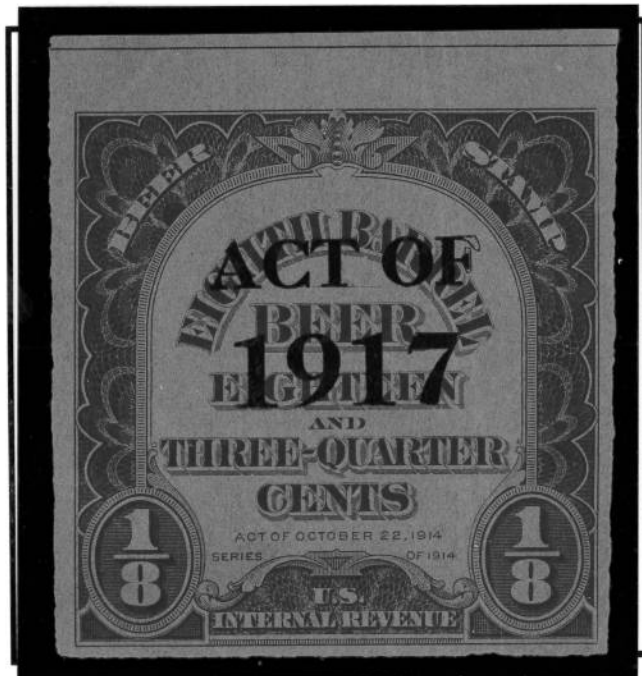
- A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
- B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
- C. “Act of 1917” horizontally printed in red or black, Priester type 149
- D. “Act of 1917” or “Act 1917”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



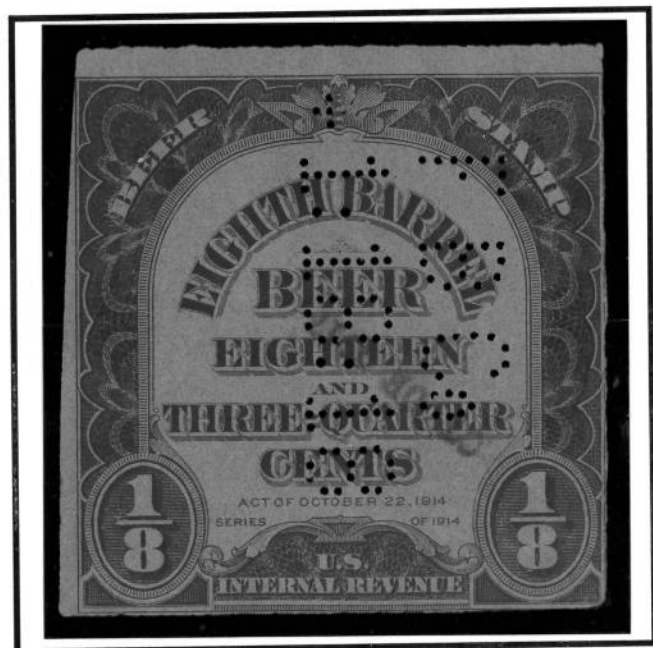
REA118 (141A) – TYPE A SURCHARGE



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

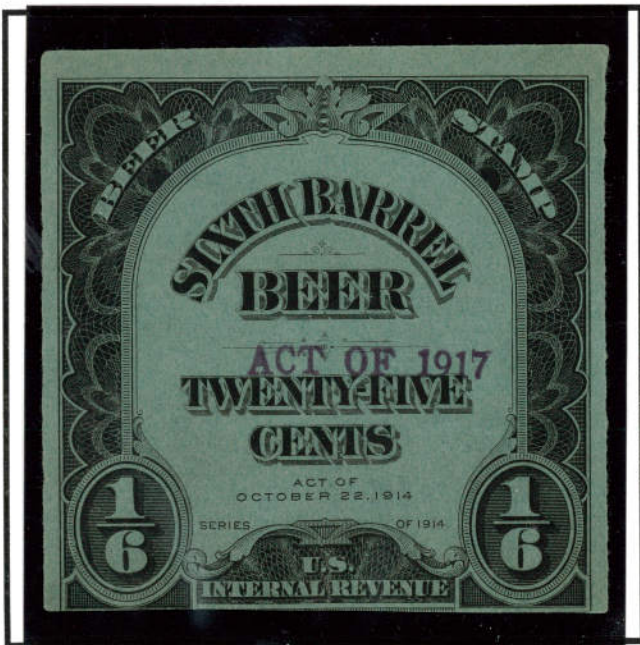
- A. “Act of 1917,” “Act 1917,” “Act of Oct. 3, 1917” rubber stamped in various colors, Priester types 80 through 139
- B. “Act of 1917” horizontally printed in red, Priester types 140 through 148
- C. “Act of 1917” horizontally printed in red or black, Priester type 149
- D. “Act of 1917” or “Act 1917”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



REA121 (144A) TYPE 97



REA120a (143A) TY107

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



REA121 (144A) – TYPE A SURCHARGE

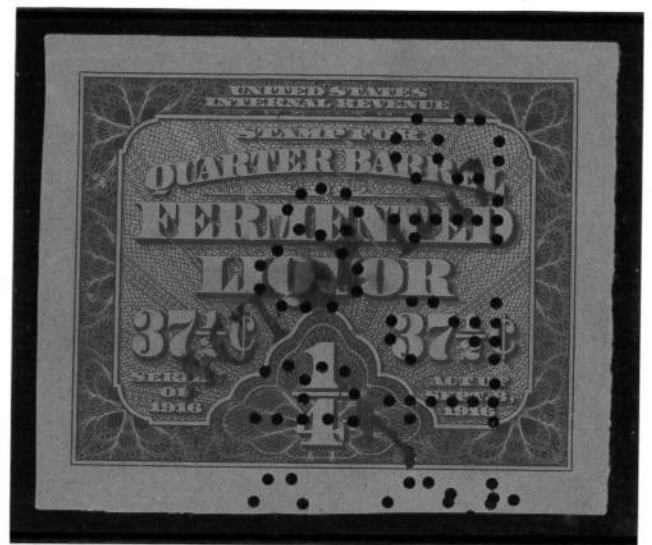
TYPE 84



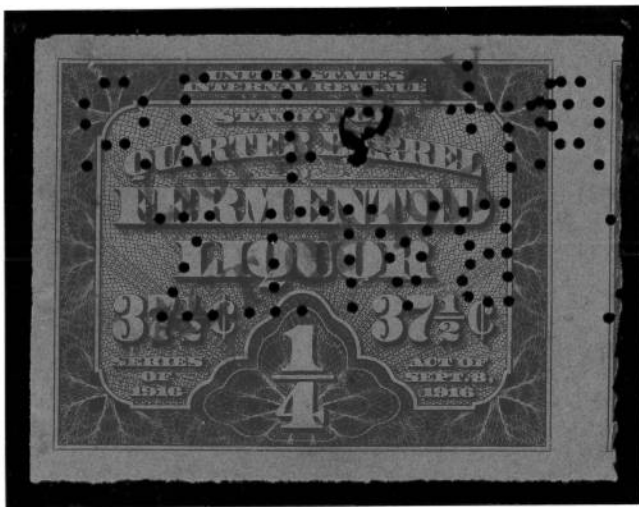
TYPE 81



REA122 PR151A
TYPE 81



REA122 PR151A TYPE88



REA122 PR151A
TYPE86 DBL INVERT 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



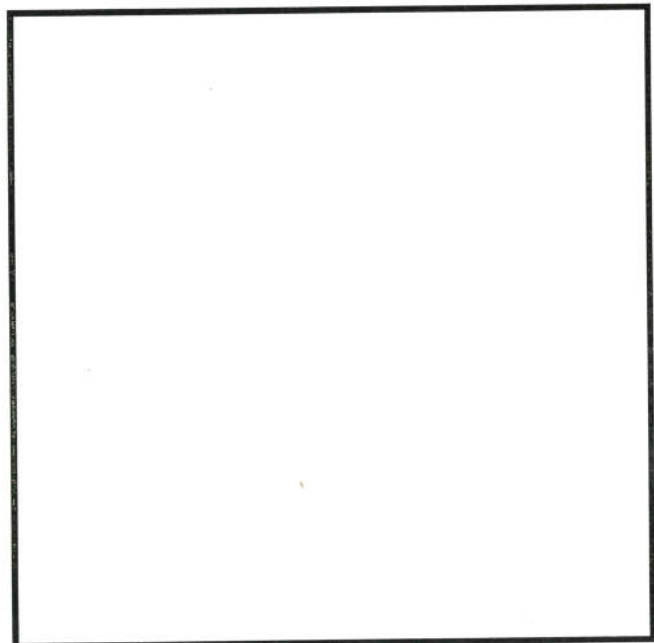
REA122 (151A) – TYPE A SURCHARGE



(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

- 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



REA123 (138A) – TYPE A SURCHARGE

BEER STAMPS

1917 PROVISIONAL ISSUE – (\$1.50) on 37 1/2c 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



REA124 (152A) – TYPE A SURCHARGE



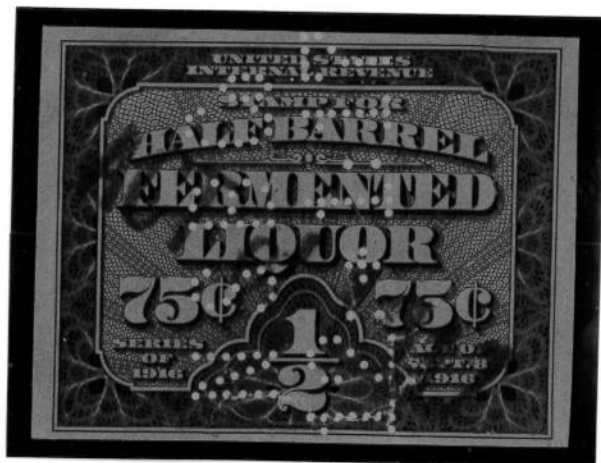
REA124b (152B) – TYPE B SURCHARGE



REA124c (152C) – TYPE C SURCHARGE



REA124d (152aC) – INVERTED TYPE C SURCHARGE



REA124 PR152A
TYPE 107



REA124 PR152A
TYPE 92

BEER STAMPS

1917 PROVISIONAL ISSUE – (\$1.50) on 75c 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



(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



REA125 (146A) – TYPE A SURCHARGE



REA125c (146C) – TYPE C SURCHARGE



REA125 (146A) – TYPE A SURCHARGE



REA 125 PR 146A
TYPE A SURCHARGE 86



REA125 PR146A
TYPE 97

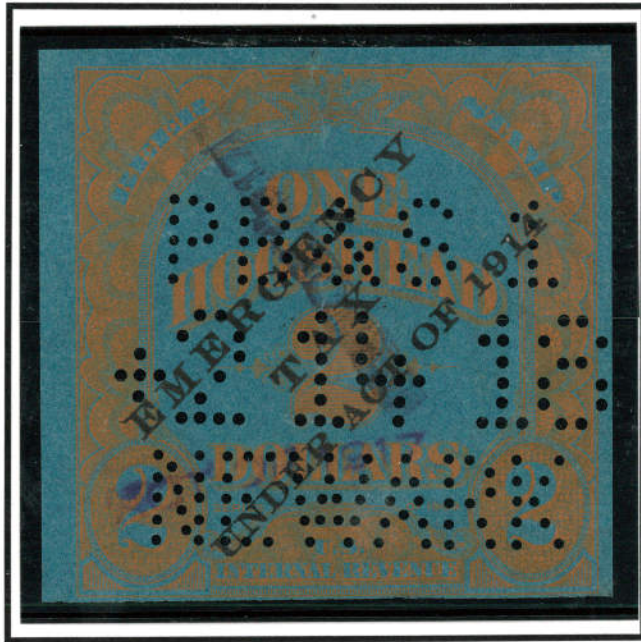


REA 125 PR146A
TYPE 108

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

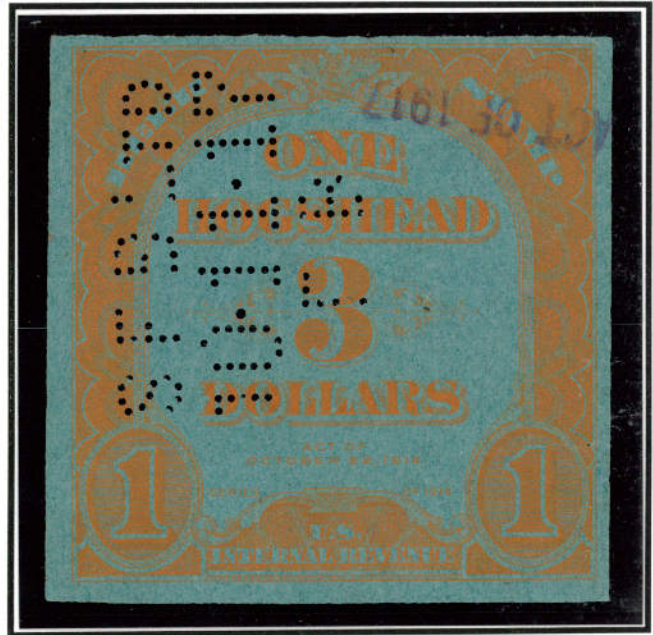
BEER STAMPS

1917 PROVISIONAL ISSUE – (\$6) on \$3 ORANGE

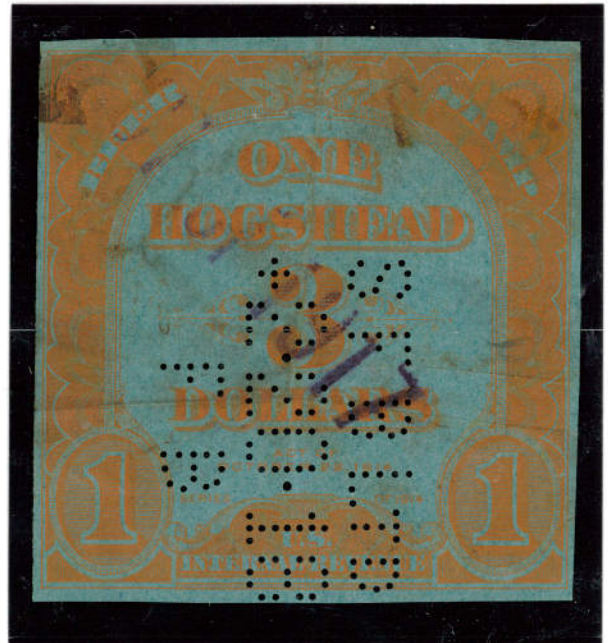
- A. "Act of 1917," "Act 1917," "Act of Oct. 3, 1917" rubber stamped in various colors, Priester types 80 through 139
- B. "Act of 1917" horizontally printed in red, Priester types 140 through 148
- C. "Act of 1917" horizontally printed in red or black, Priester type 149
- D. "Act of 1917" or "Act 1917"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



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



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

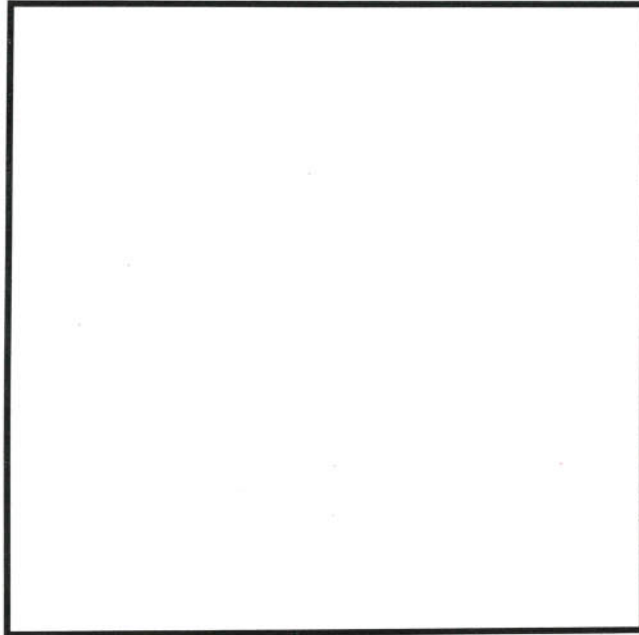


REA128 (140A)
TYPE A SURCHARGE
(\$15) on (\$7.50) on \$5 BLACK

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



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
- B. “Act of 1919” or “Tax Paid Under Act of 1919”, Priester types 200 through 209



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



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



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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



REA133 (101A)
TYPE A SURCHARGE

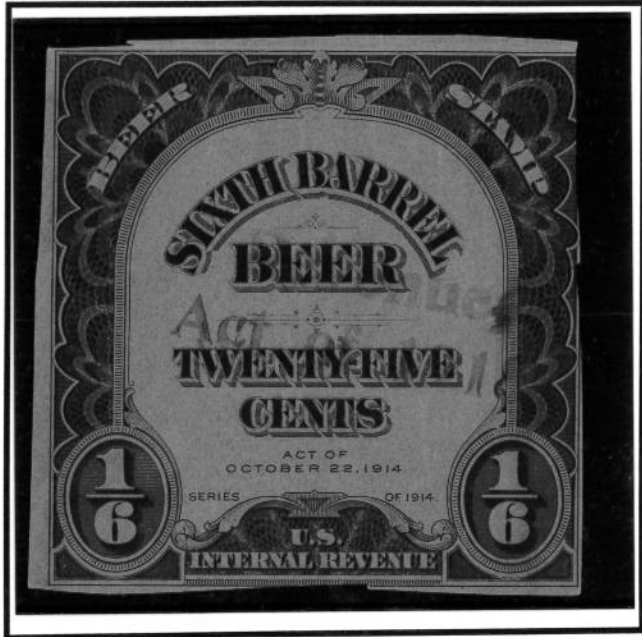
TYPE 154

BEER STAMPS

1918 PROVISIONAL ISSUE – (\$1) on 25c

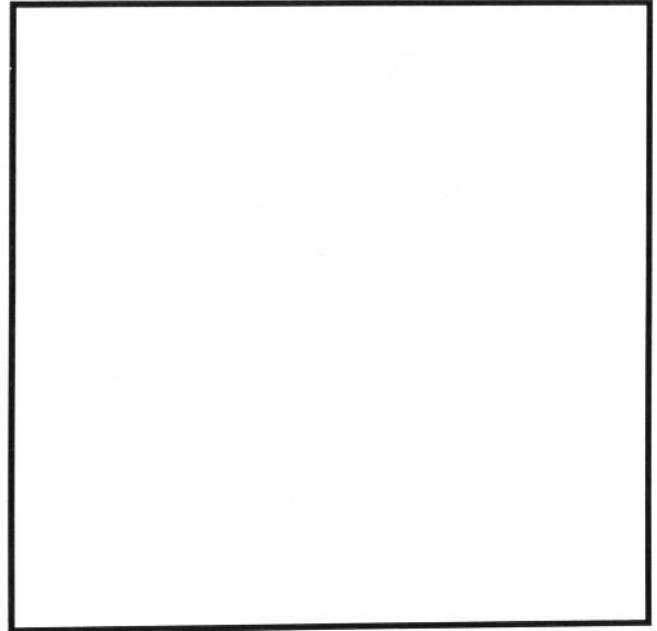
Stamps of the 1914 Provisional, 1914, 1916, and 1917 Provisional Issues received one of two rubber stamp surcharges in various colors

- A. “Act of 1918” or “Revenue Act of 1918”, Priester types 150 through 190
- B. “Act of 1919” or “Tax Paid Under Act of 1919”, Priester types 200 through 209

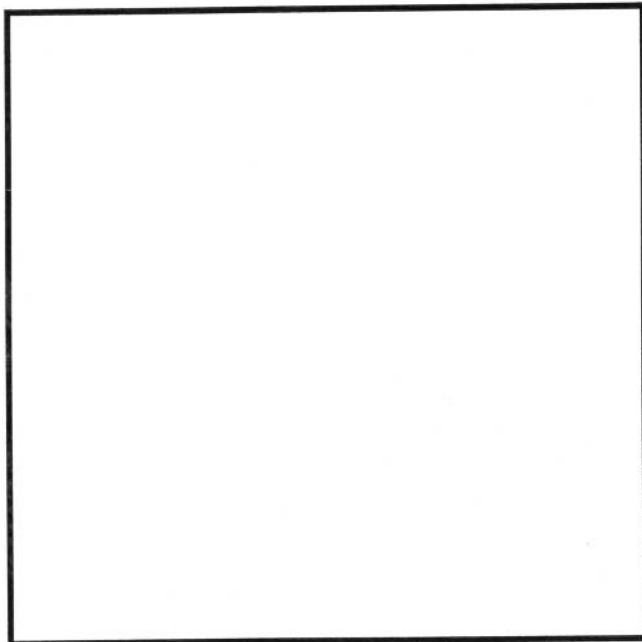


REA134 (163A)
(\$1) on 25c BLACK

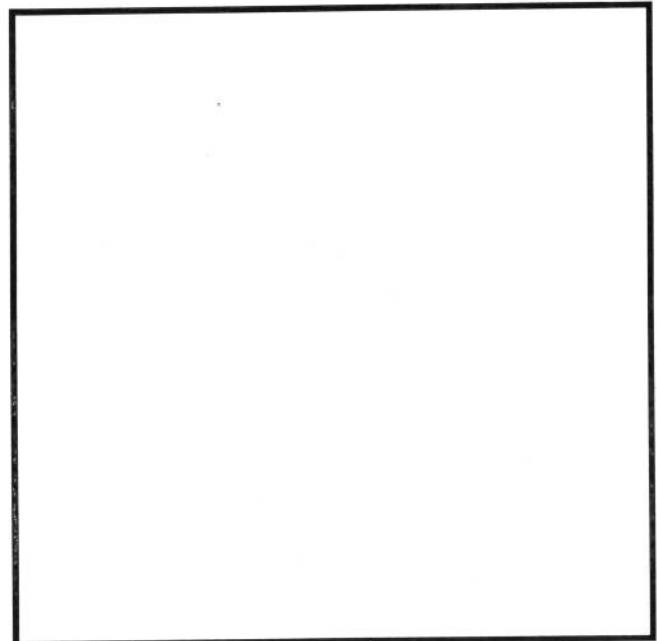
TYPE153



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
- B. “Act of 1919” or “Tax Paid Under Act of 1919”, Priester types 200 through 209



REA136 (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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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. 178a that was pictured in *The American Revenuer*, January, 1977. Such



**ACT OF
1919**

203

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 hear from you.

The American Revenuer, May, 1982

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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



REA138 (171A)
TYPE A SURCHARGE

TYPE 156



REA138 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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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



REA139a PR183B TYPE201



REA139a PR183B TYPE 202

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
- B. “Act of 1919” or “Tax Paid Under Act of 1919”, Priester types 200 through 209



REA140 (162A)
TYPE A SURCHARGE on #REA99



REA140a (160A)
TYPE A SURCHARGE on #REA99a



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



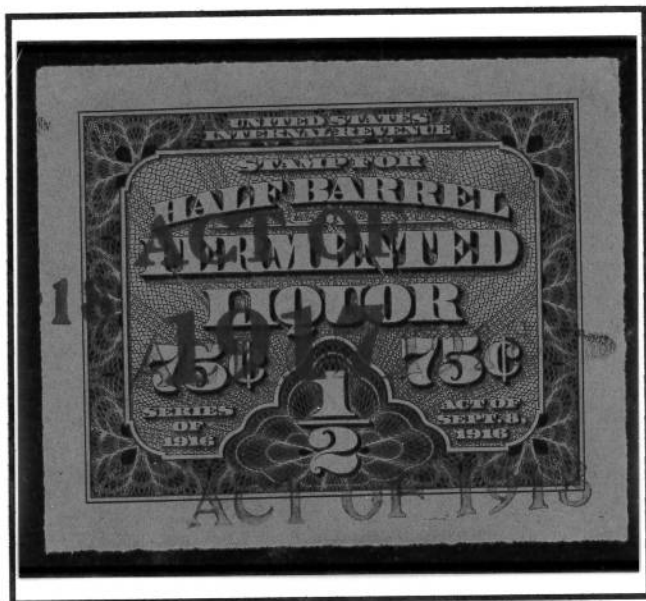
REA142 (174A)
TYPE A SURCHARGE on #REA123

BEER STAMPS

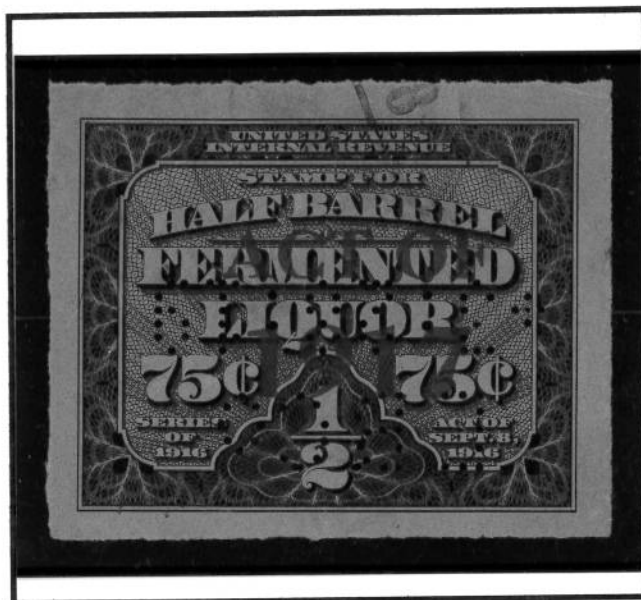
1918 PROVISIONAL ISSUE – (\$3) on (1.50) on 75c BLACK

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

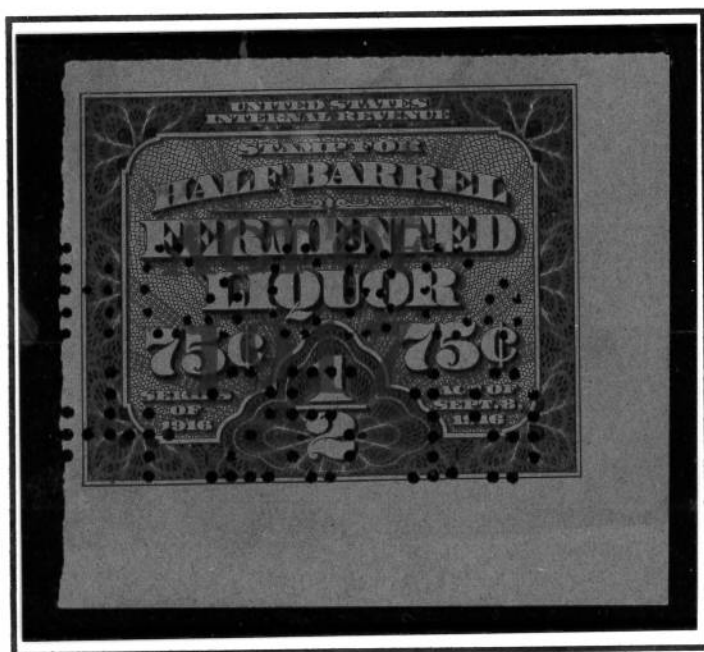
- A. "Act of 1918" or "Revenue Act of 1918", Priester types 150 through 190
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



REA143 (184A) - MINT
TYPE A SURCHARGE



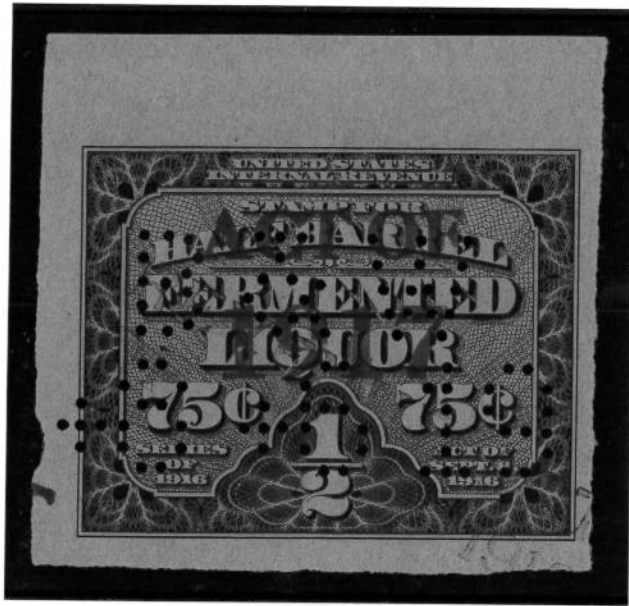
REA143 (184A) - USED
TYPE A SURCHARGE



REA143a (184B)
TYPE B SURCHARGE



REA 143 PR 184A
TYPE A SURCHARGE 167



REA143 PR184A TYPE 154



REA143 PR184A
TYPE 156



REA143 PR184A
TYPE 165



REA143 PR184A
TYPE 168



REA143 PR184A
TYPE 169



REA145 PR178A
TYPE 169

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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



REA146 (168A)
TYPE A SURCHARGE



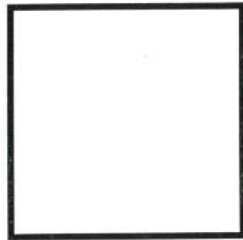
REA147 (179A)
1918 TYPE A & 1917 TYPE C SURCHARGES

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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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



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



(REA147Ba) (178aB)
TYPE B 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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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
- B. "Act of 1919" or "Tax Paid Under Act of 1919", Priester types 200 through 209



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) – (\$6) 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



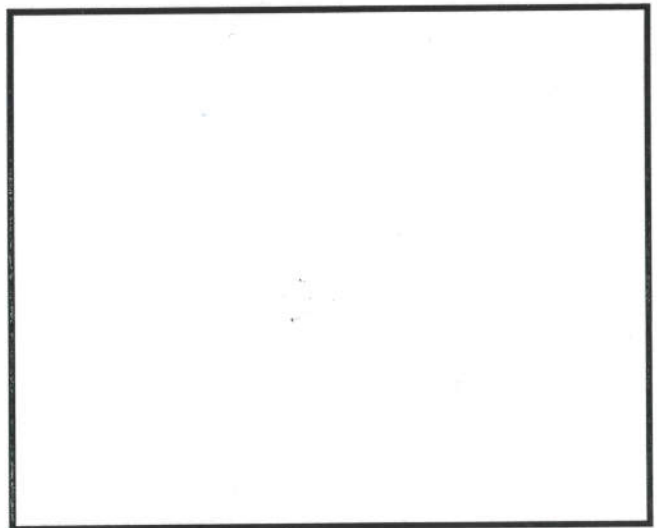
REA155 (193A)
1/3 BARREL BROWN ORANGE



REA156 (194A)
1/2 BARREL ORANGE



REA156a (194C) - (\$6) PROVISIONAL SURCHARGE
1/2 BARREL ORANGE



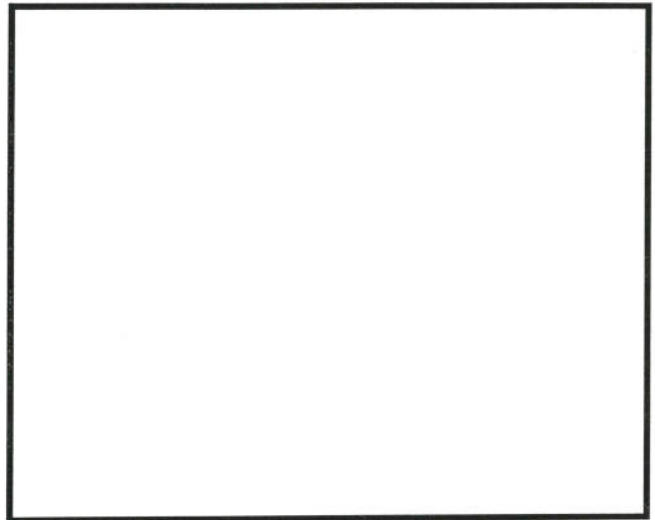
BEER STAMPS

1933 FIRST ISSUE

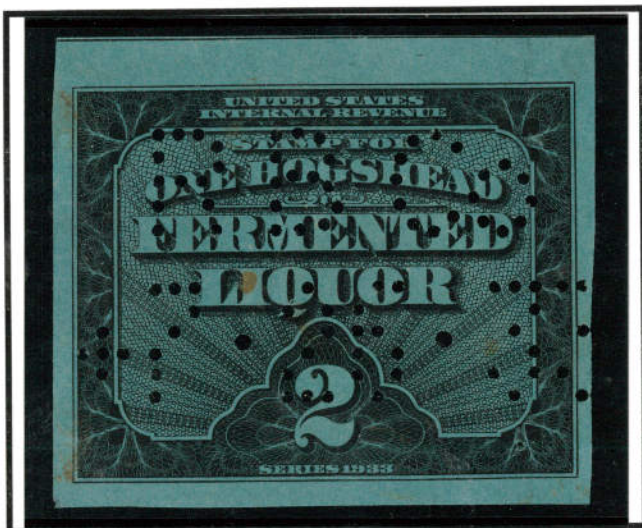
Engraved on watermarked USIR varying shades of greenish blue to blue paper



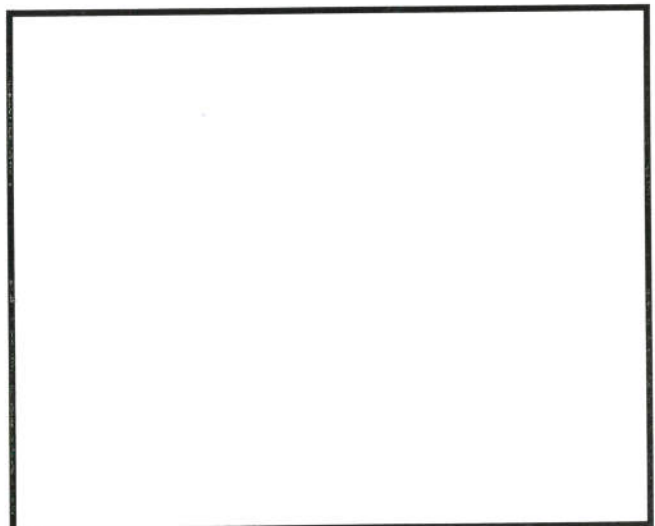
REA157 (195A)
1 BARREL BLUE



REA157a (195C) – (\$6) PROVISIONAL SURCHARGE
1 BARREL BLUE



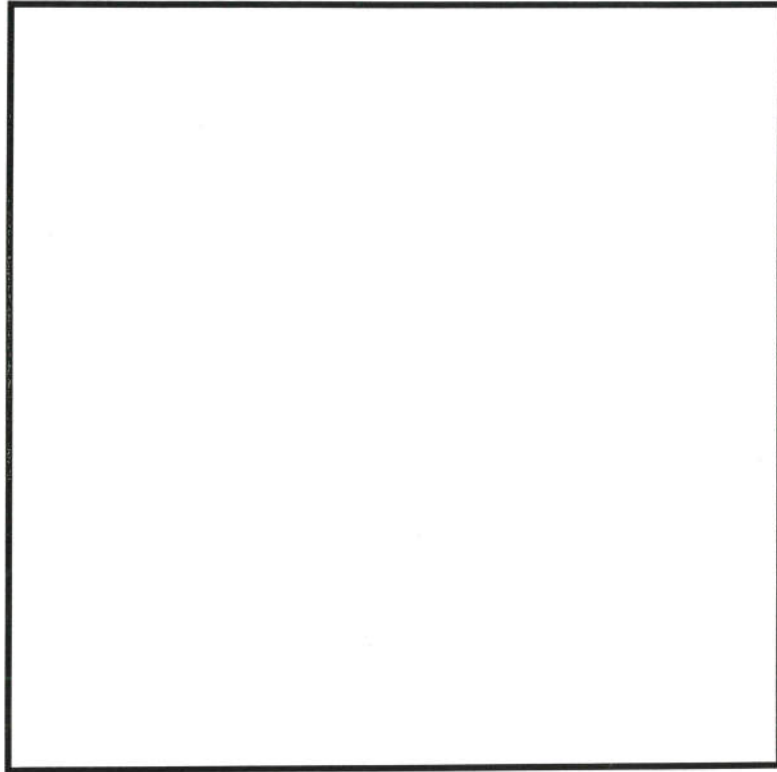
REA158 (196A)
1 HOGSHEAD BLACK



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 – ¼ BARREL GREEN

Engraved on watermarked USIR varying shades of blue paper

Stamps with horizontally printed surcharge "Act of March 22, 1933", Priester type 220



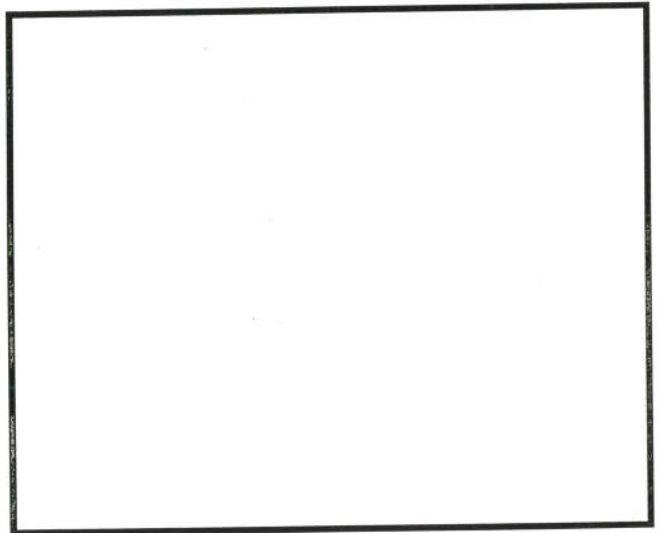
REA164 (192B)



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



REA164b (192D)
WITH SURCHARGED \$6 RATE HANDSTAMP



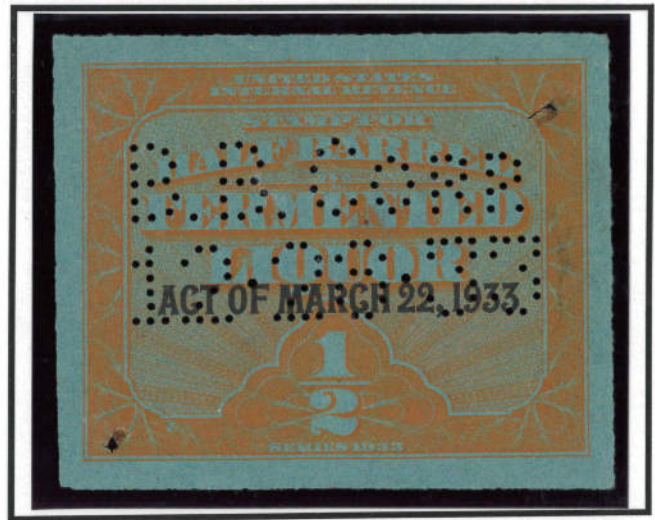
BEER STAMPS

3 FIRST ISSUE SURCHARGES

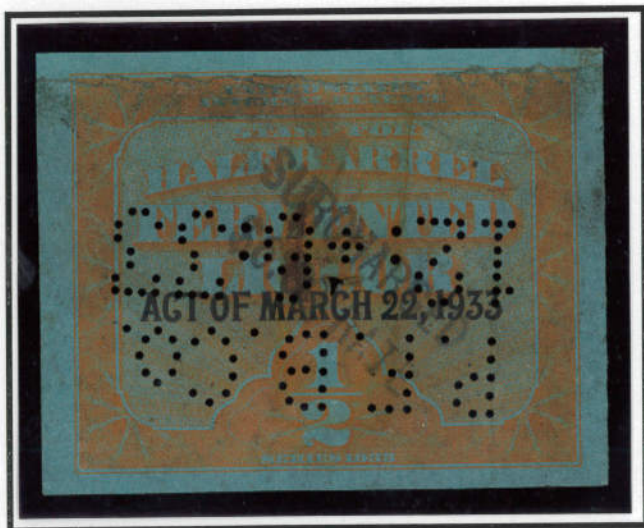
watermarked USIR varying shades of blue paper
printed surcharge "Act of March 22, 1933", Priester type 220

PERF. MARKS	S B I
PERF. NUMBERS	12: + 5: 33
RED INK MSS.	
" "	
BLUE RUBBER STAMP	
PRINTED SUR. T120	
RED INK MSS.	
BLUE RUBBER STAMP	
SURCHARGE RATE	
\$6.00 PER BBL.	
J. G. BAUMGARDNER	
ACT OF MARCH 22, 1933	
DEPUTY COLLECTOR	
EVANSVILLE, INDIANA	

BARREL - BROWN ORANGE



REA166 (194B)
1/2 BARREL - ORANGE



REA166a (194D)
1/2 BARREL - ORANGE
WITH SURCHARGED \$6 RATE HANDSTAMP



REA166b (194E)
1/2 BARREL - ORANGE
ADDITIONAL MANUSCRIPT & HANDSTAMP SURCHARGES

BEER STAMPS

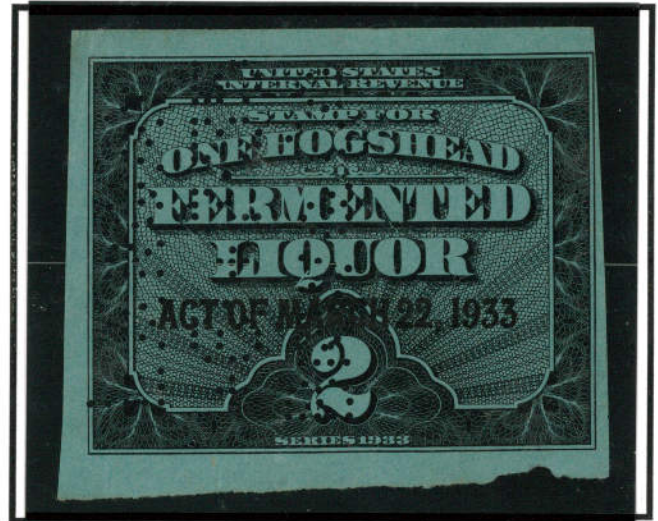
1933 FIRST ISSUE SURCHARGES

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

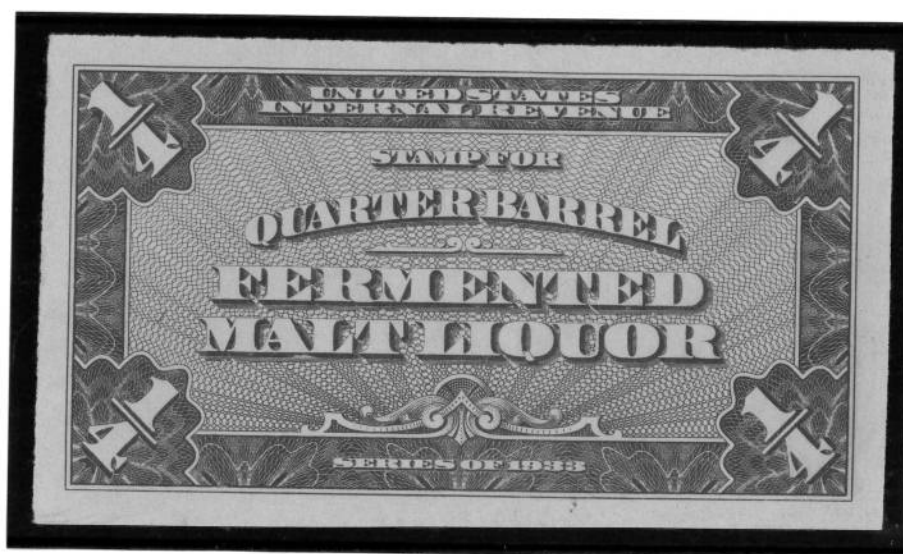
Engraved stamps on white, watermarked USIR paper



REA171 (200A)
1/8 BARREL – VIOLET RED



REA172 (201A)
1/6 BARREL - PURPLE



REA 1739 PR202A MINT

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



REA 174 PR204A MINT

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

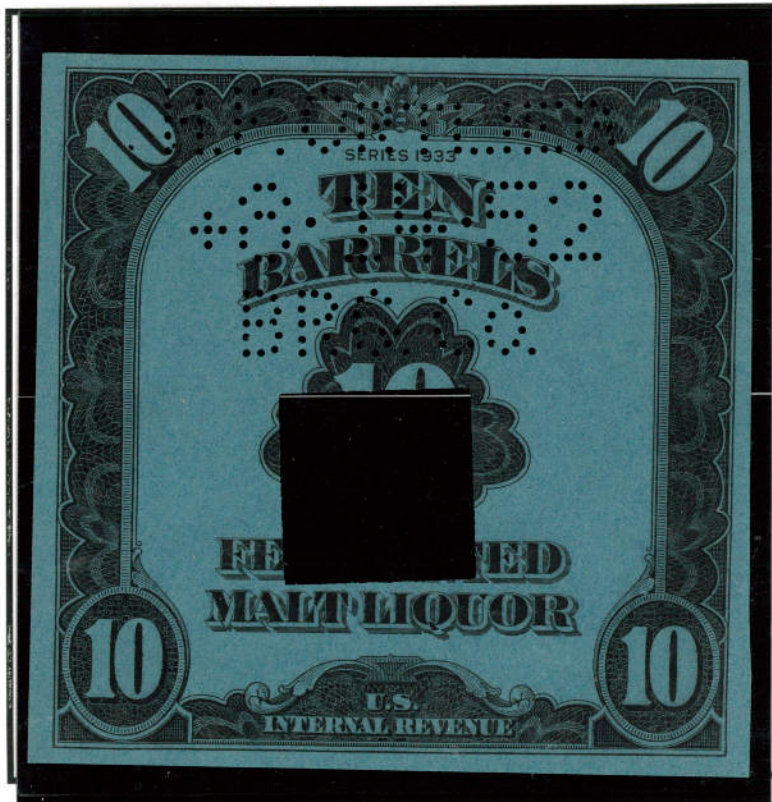
BEER STAMPS

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 (199#b)
CENTER CUTOUT ONLY



REA178Ad
ROULETTED 7 AT LEFT

BEER STAMPS

1933 SECOND ISSUE – 25 BARRELS - BLACK

Engraved stamps on bright blue, watermarked USIR paper



REA178Ab (199)
BLOCK OF FOUR

BEER STAMPS

1933 SECOND ISSUE – 25 BARRELS - BLACK

Engraved stamps on bright blue, watermarked USIR paper



REA178A (199a) – WHOLE STAMP

BEER STAMPS

1933 SECOND ISSUE – 25 BARRELS - BLACK

Engraved stamps on bright blue, watermarked USIR paper



REA178Ab (199) – SMALL HOLE CUTOUT



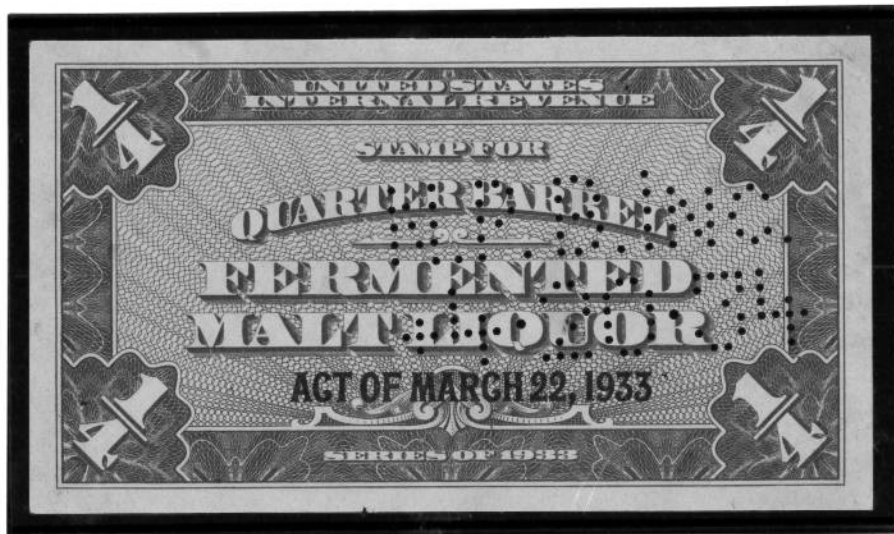
REA178Ab (199) – LARGE HOLE CUTOUT

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



REA179 (202B)



REA179a
HANDSTAMPED "SURCHARGED \$6 RATE"

BEER STAMPS

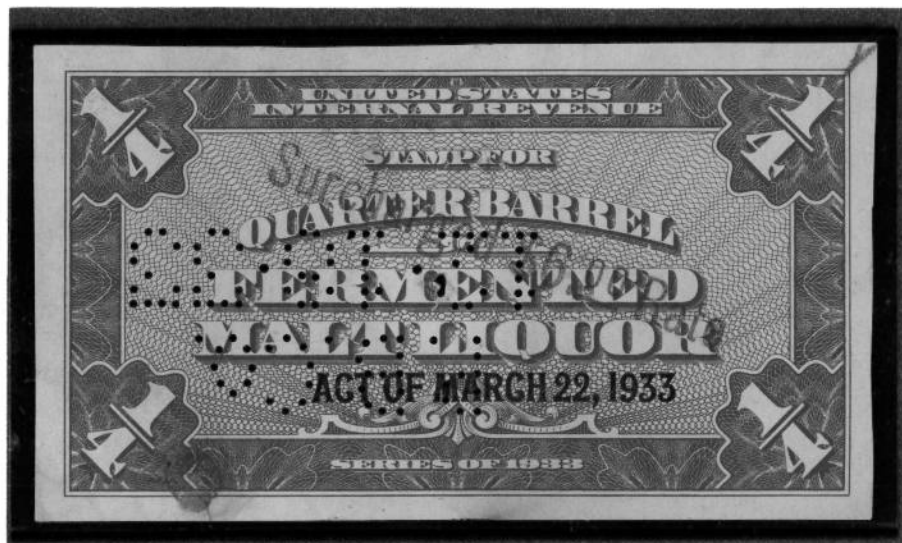
1933 SECOND ISSUE SURCHARGES – ¼ BARREL - GREEN

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

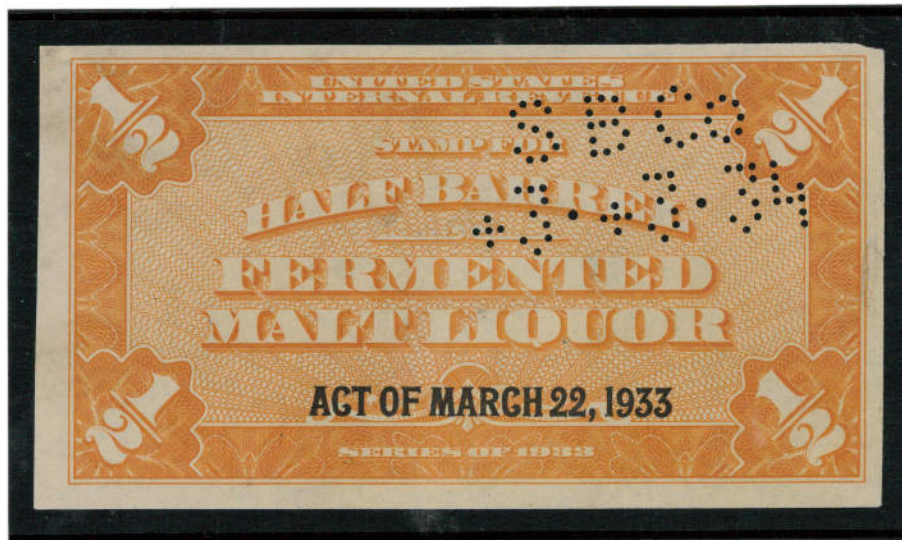
1933, \$6.00 Handstamped Surcharge on ¼bbl. Green, Beer (REA179a). Priester Ty. 225 surcharge, large margins, "P.B. Co. 12-18-33" perforated cancel, few faults incl. rust spots, Fine, rare. Priester census reports only five known for REA179a (any surcharge type)..... 750.00

BEER STAMPS

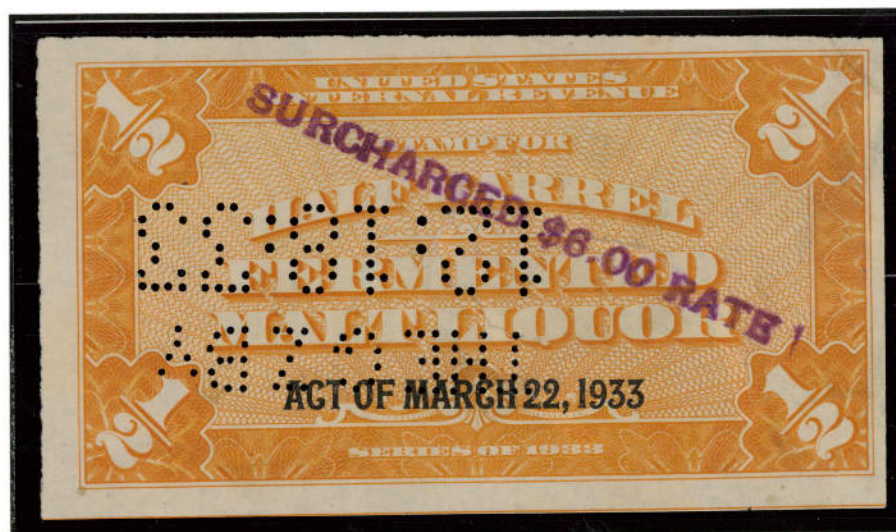
1933 SECOND ISSUE SURCHARGES – 1/2 BARREL – BROWN ORANGE

Engraved stamps on white, watermarked USIR paper

Stamps with horizontally printed surcharge “Act of March 22, 1933”, Priester type 220



REA180 (204B)



REA180a (204D)
HANDSTAMPED “SURCHARGED \$6 RATE”



REA 181 PR207a MINT

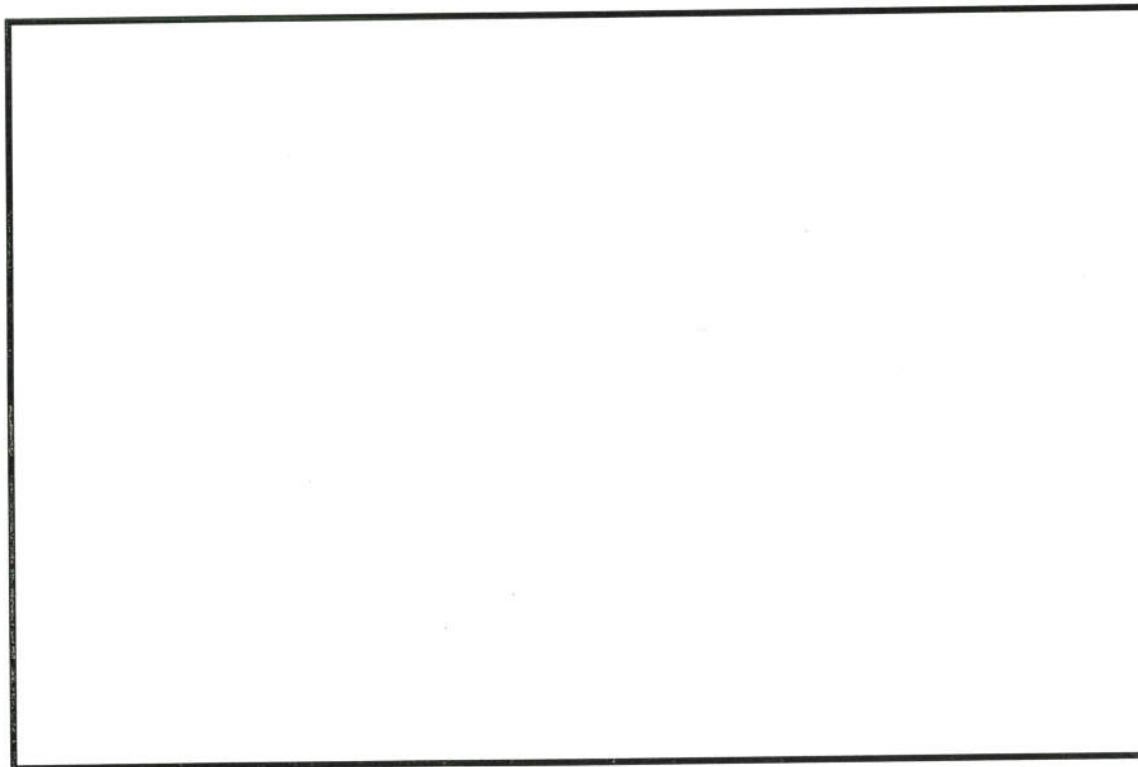
BEER STAMPS

1934 ISSUE – 1/8 BARREL – VIOLET RED

Engraved on white watermarked USIR paper



REA181 (207a) – WHOLE STAMP



REA181b (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



REA181a (207) – WHOLE STAMP WITH SMALL HOLE CUTOUT



REA181a (207) – WHOLE STAMP WITH LARGE HOLE CUTOUT

BEER STAMPS

1934 ISSUE – 1/6 BARREL – PURPLE

Engraved on white watermarked USIR paper

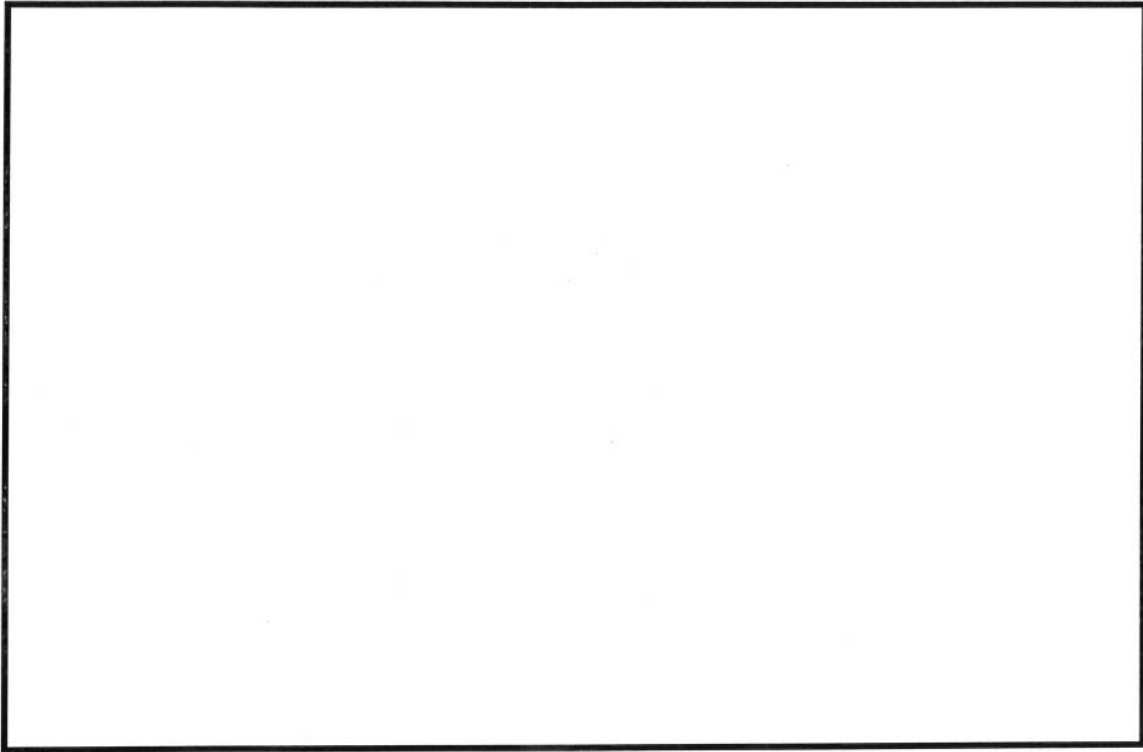


REA182 (208a) – WHOLE STAMP

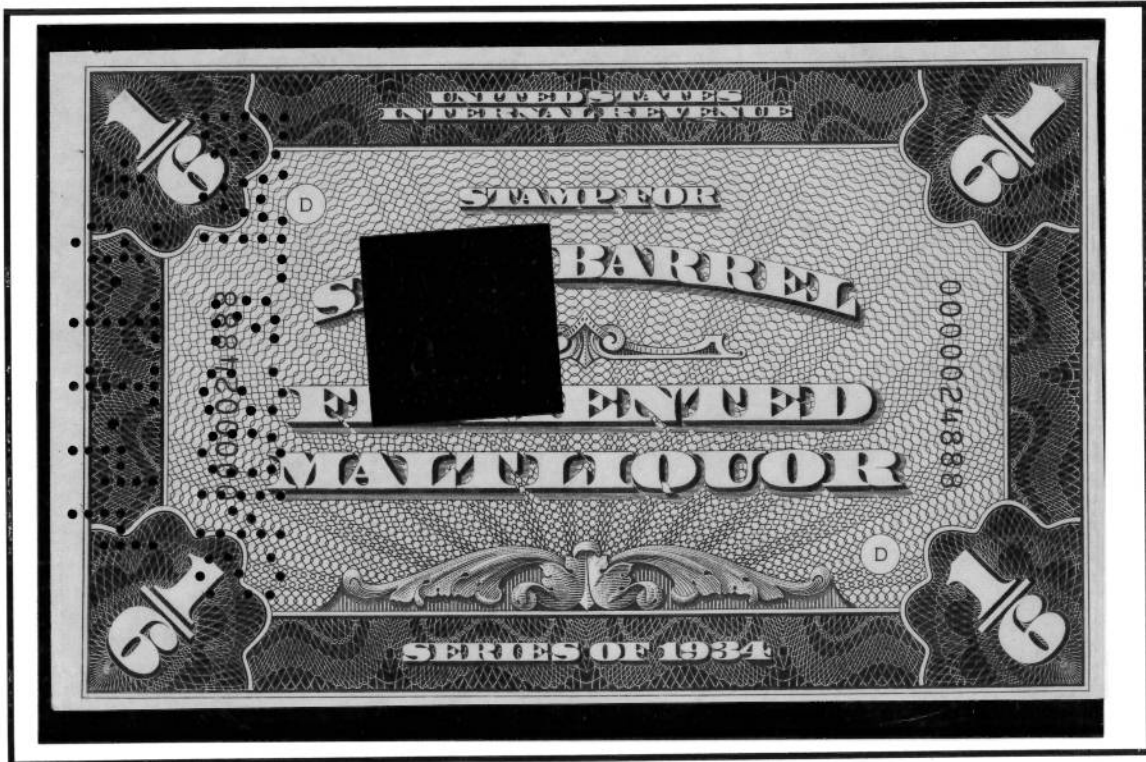
BEER STAMPS

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



REA183 (209a) – WHOLE STAMP



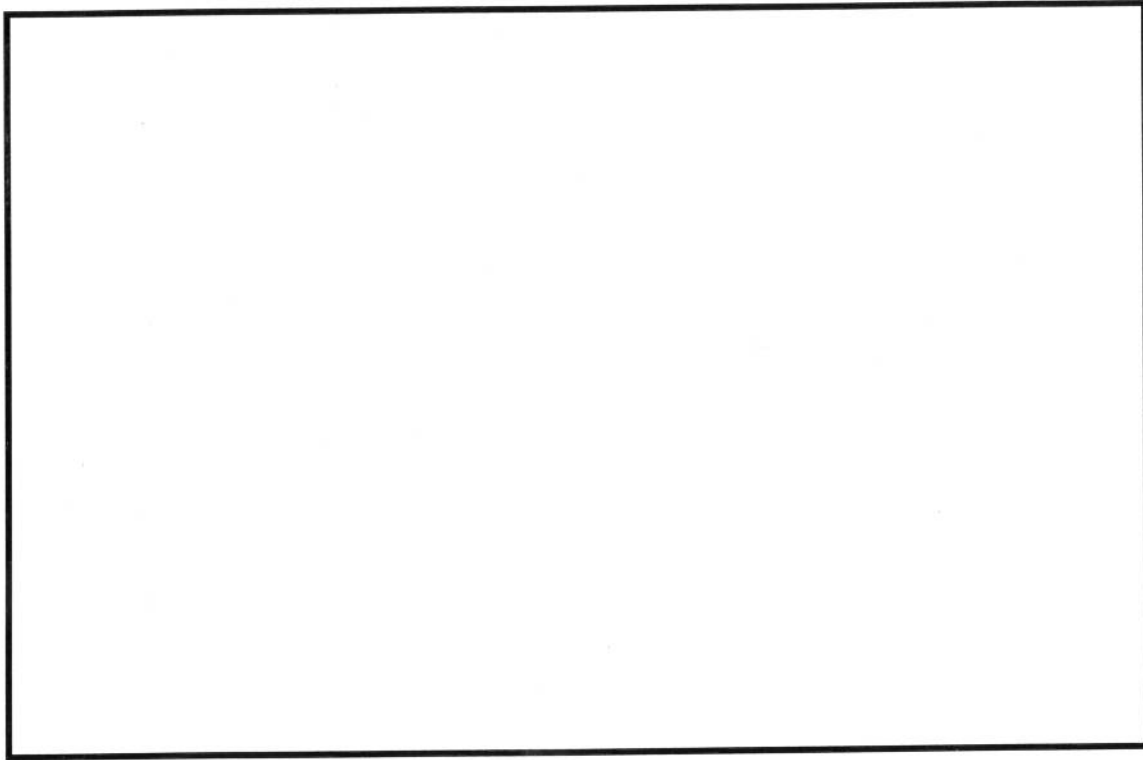


REA 183 PR209a

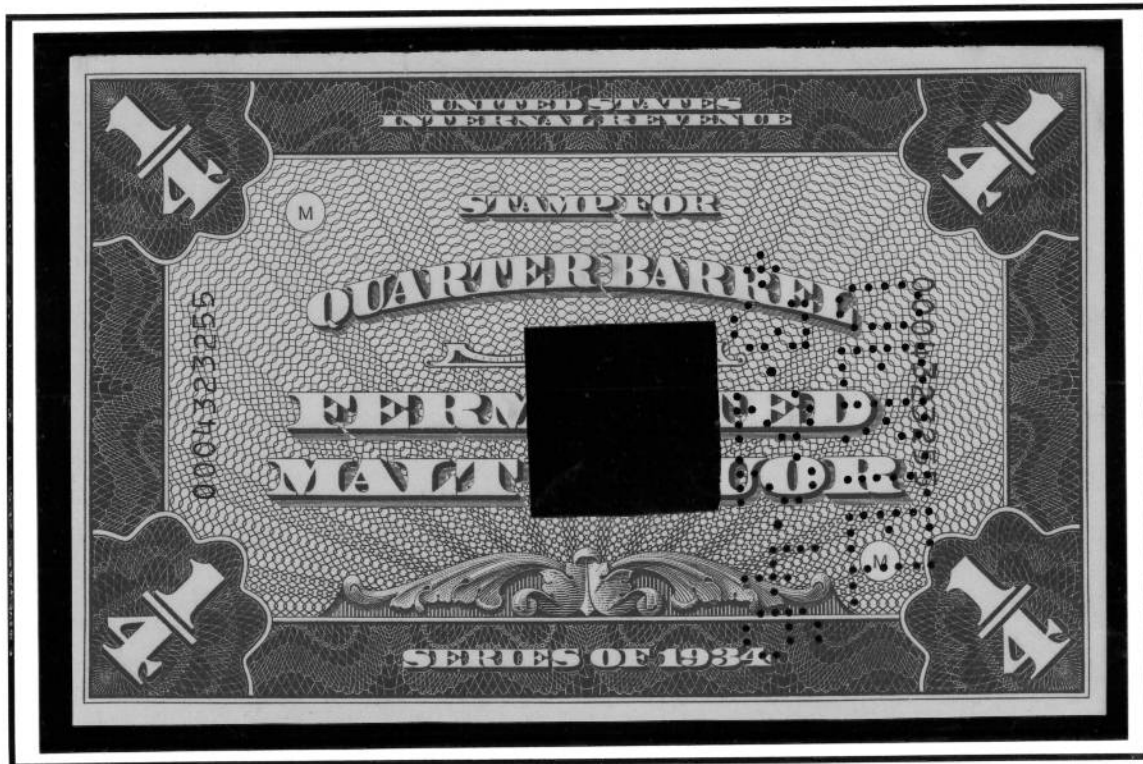
BEER STAMPS

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



REA184 (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



REA186 (212a) – WHOLE STAMP - MINT



REA186 (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

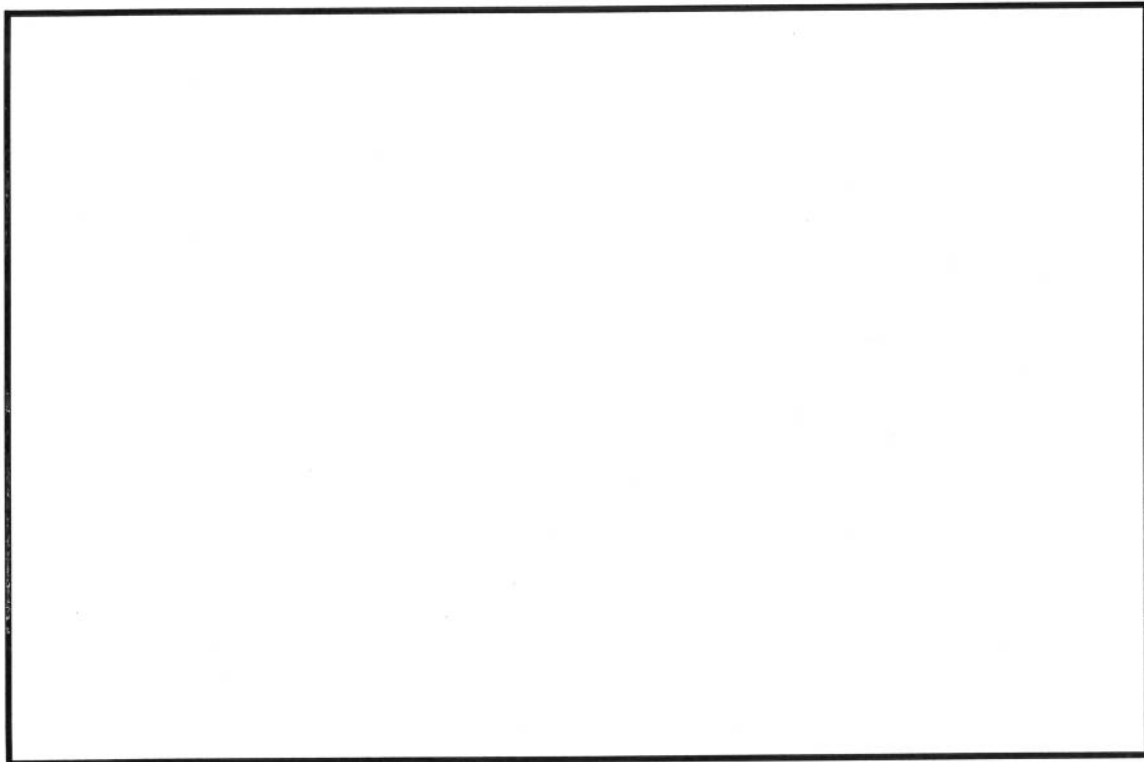
BEER STAMPS

1934 ISSUE – 1 HOGSHEAD - BLACK

Engraved on white watermarked USIR paper



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



(REA187 (213) – WHOLE STAMP WITH LARGE HOLE CUTOUT

BEER STAMPS

1934 ISSUE

Engraved on white watermarked USIR paper



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



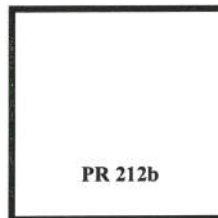
(REA182b) (208b)
1/6 BARREL CUTOUT



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



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



(REA186b) (212b)
1 BARREL CUTOUT

BEER STAMPS

1942 ISSUE – 100 BARRELS - CARMINE

Printed on white paper, watermarked USIR, inscribed "Series 1942"



REA188 (214a)
WHOLE STAMP



(REA188b) (214b)
CUTOUT ONLY

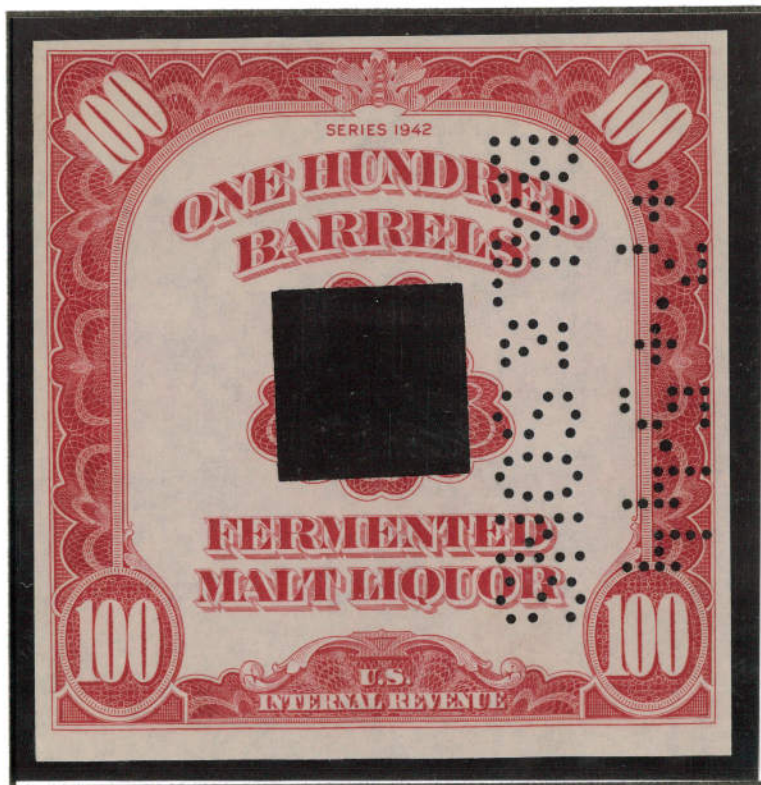
BEER STAMPS

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



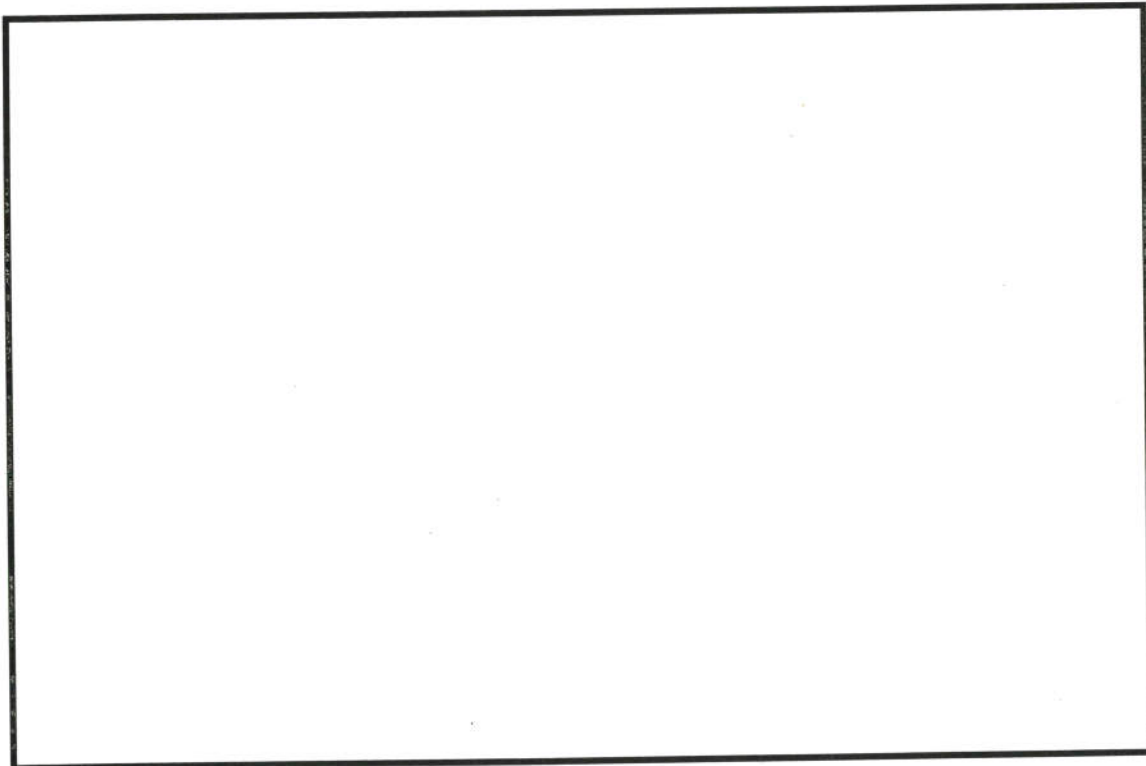
BEER STAMPS

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



REA190 (216a) – WHOLE STAMP – MINT



REA190 (216a) – WHOLE STAMP - USED

BEER STAMPS

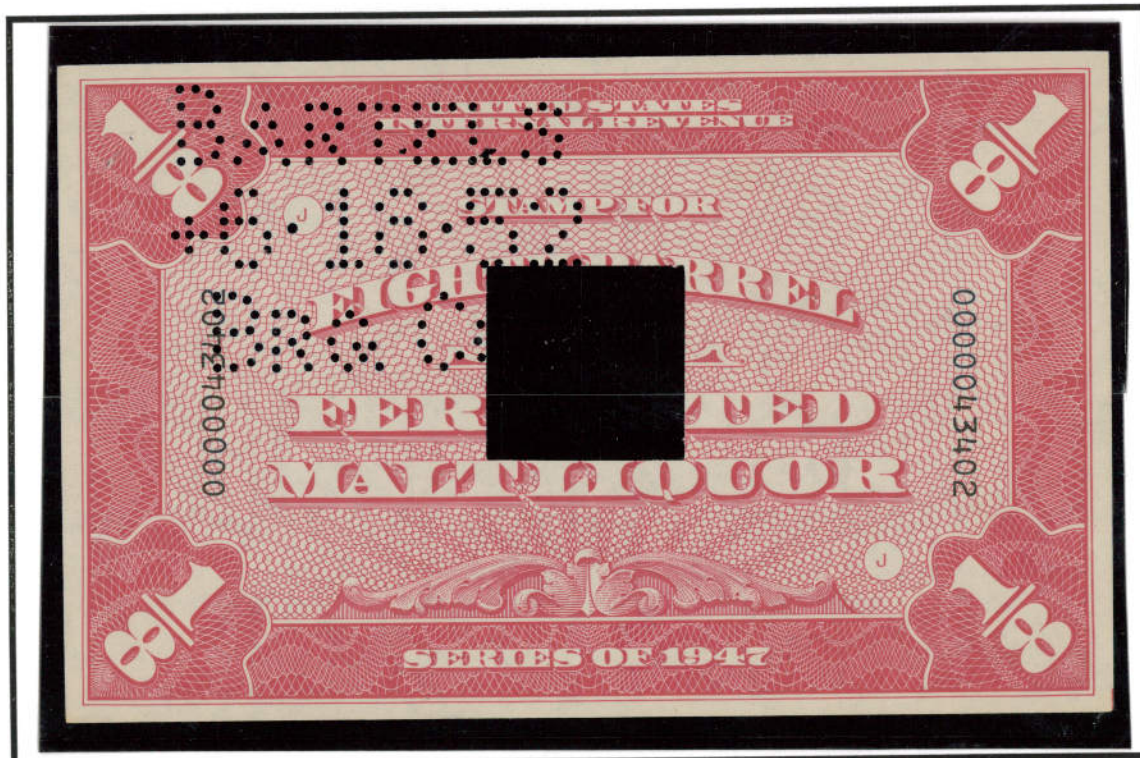
1947 ISSUE – 1/8 BARREL - CARMINE

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



REA190a (216) – WHOLE STAMP WITH SMALL HOLE CUTOUT

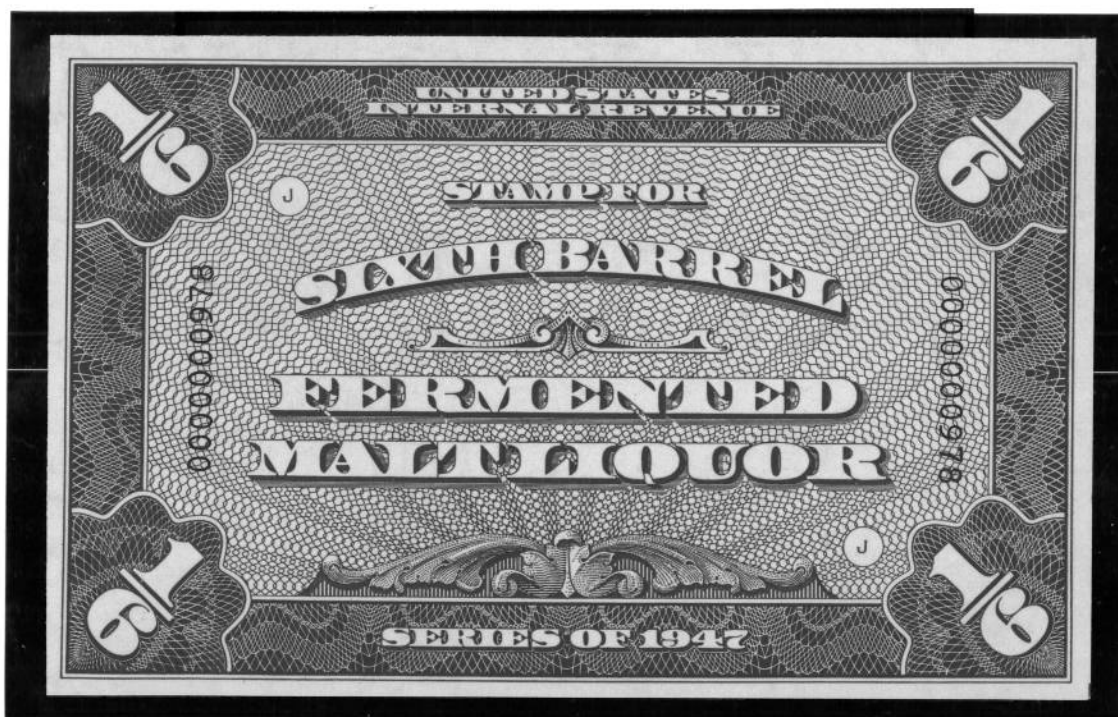


REA190a (216) – WHOLE STAMP WITH LARGE HOLE CUTOUT

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.

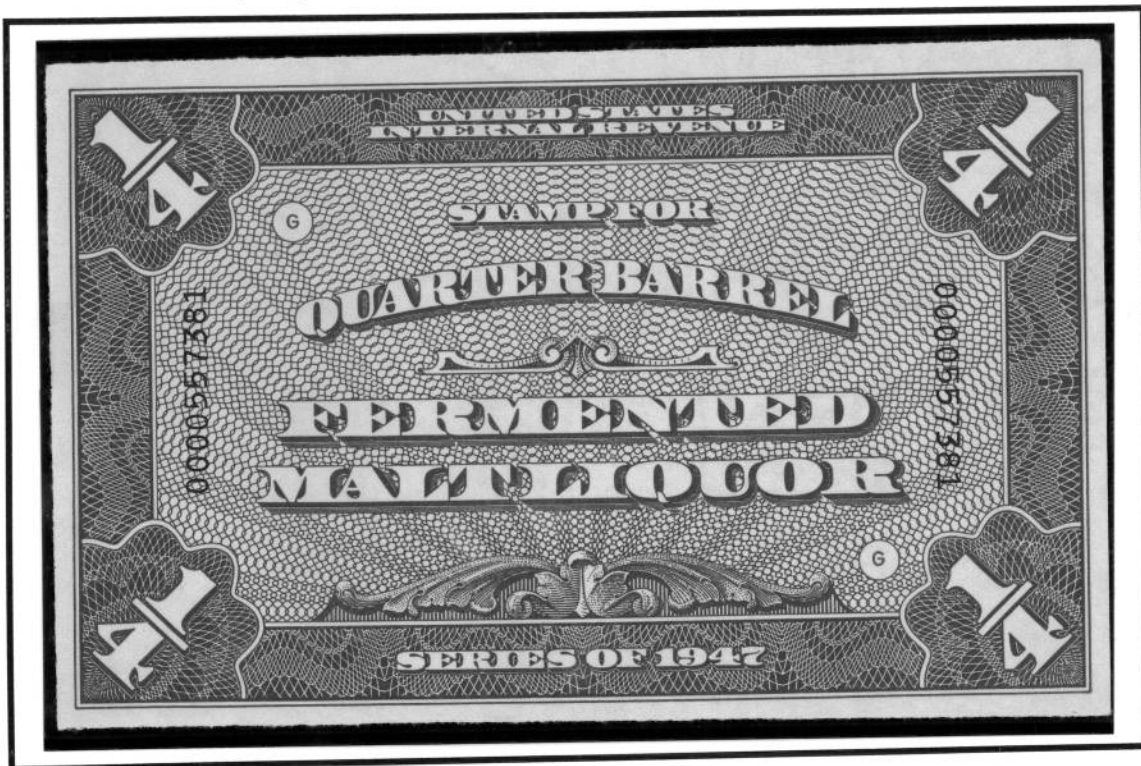


BEER STAMPS

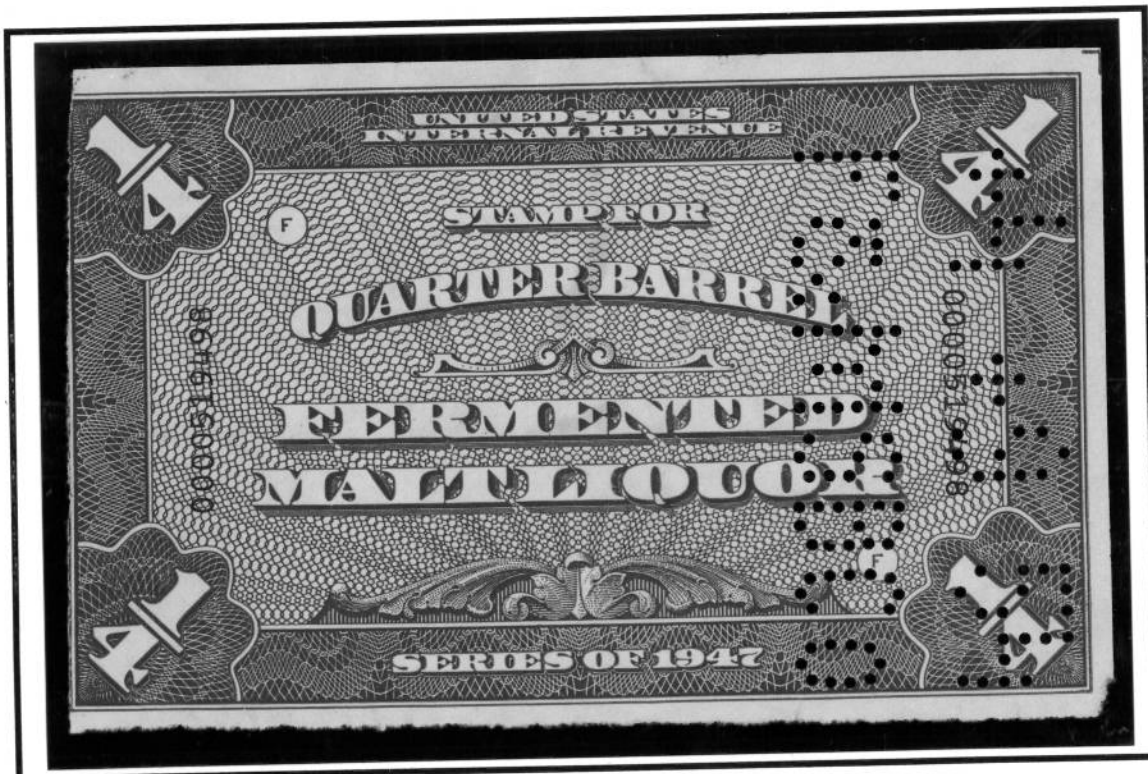
1947 ISSUE – 1/4 BARREL - GREEN

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



REA191a (217) – WHOLE STAMP WITH SMALL HOLE CUTOUT



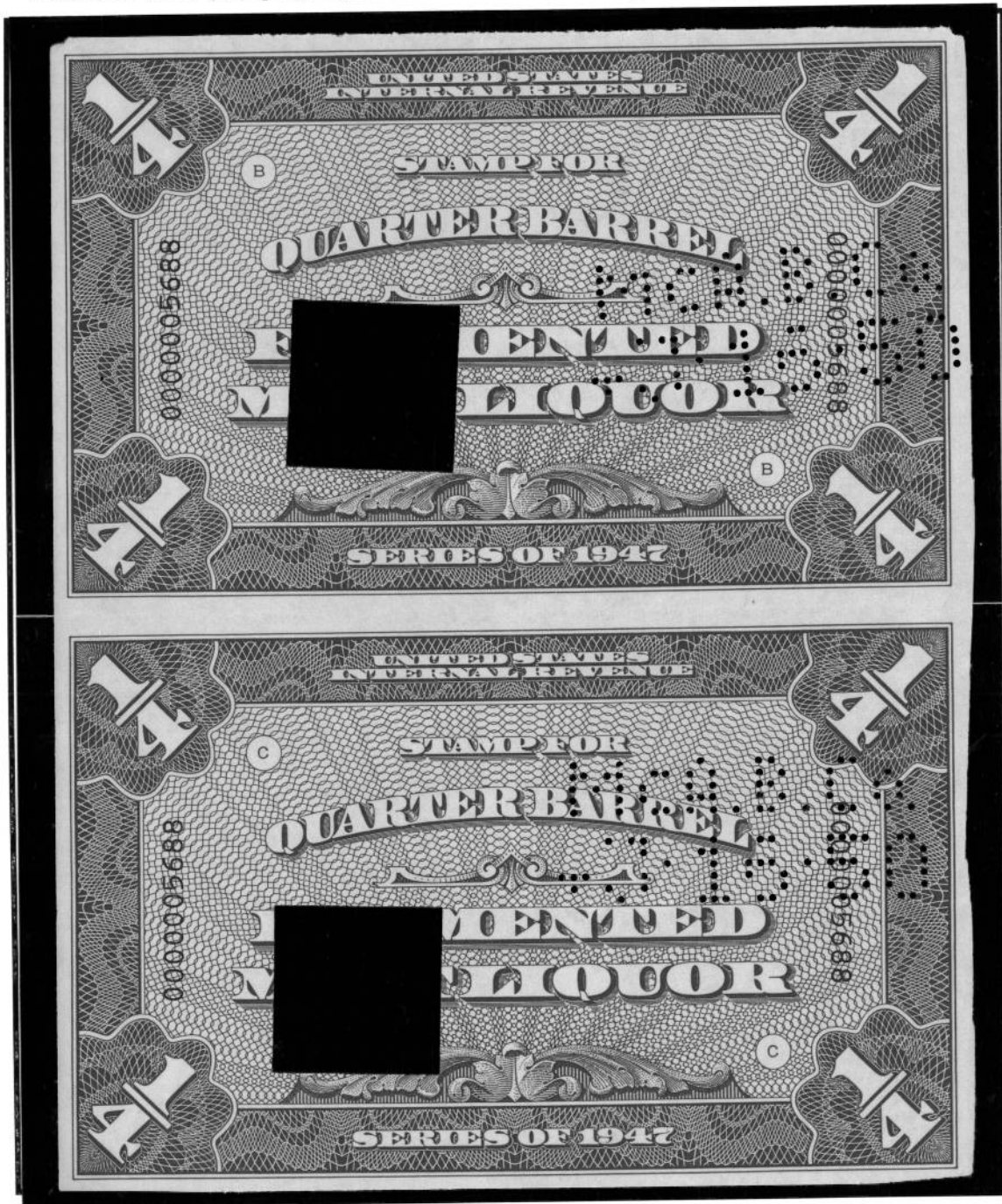
REA191a (217) – WHOLE STAMP WITH LARGE HOLE CUTOUT

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

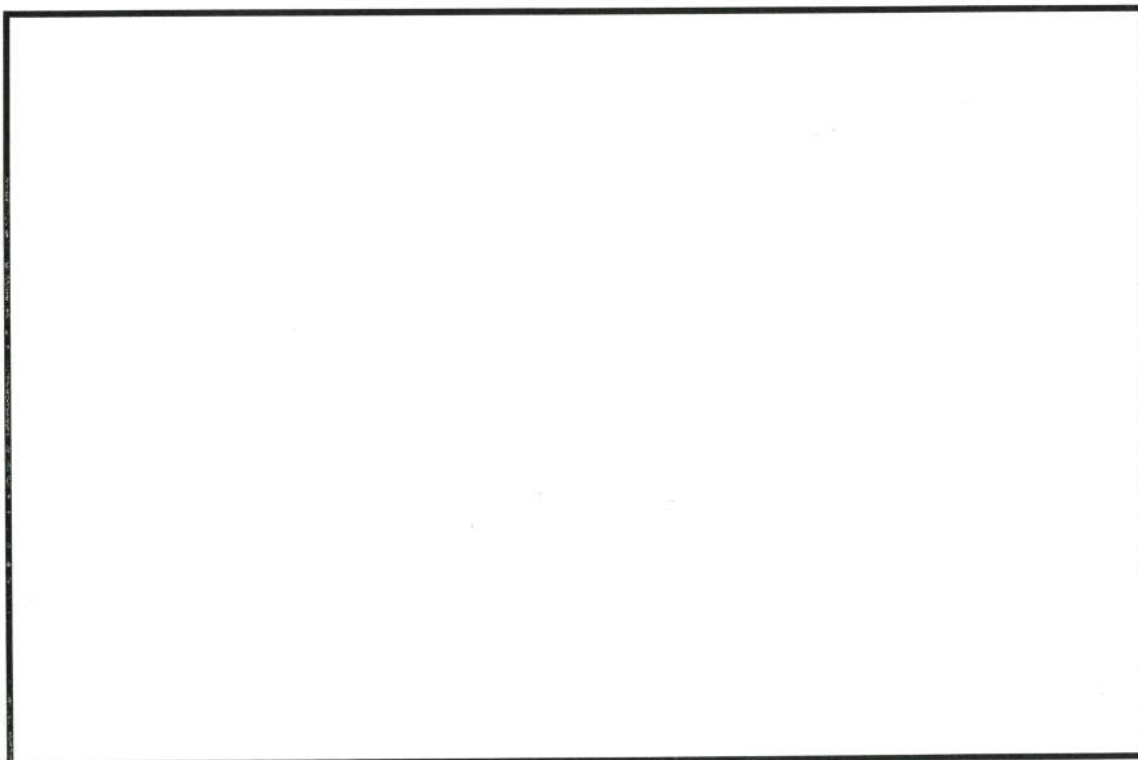
1947 ISSUE – 1/2 BARREL - ORANGE

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



REA192 (218a) – WHOLE STAMP – MINT



REA192 (218a) – WHOLE STAMP - USED

BEER STAMPS

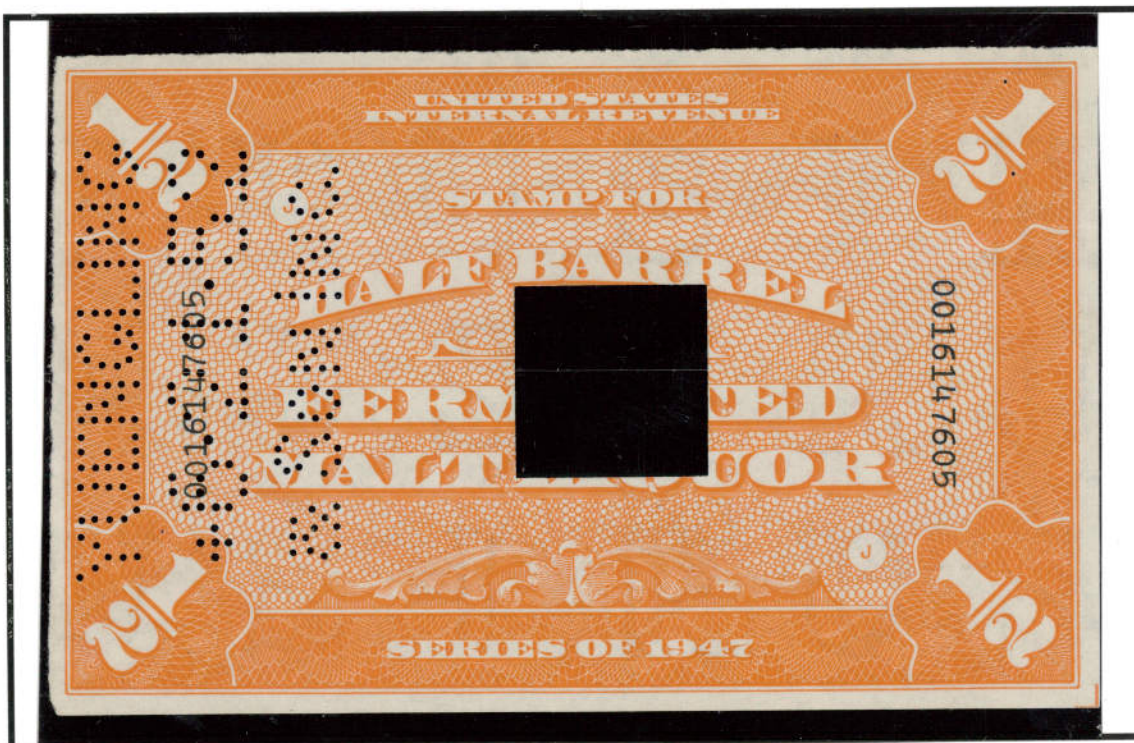
1947 ISSUE – 1/2 BARREL - ORANGE

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

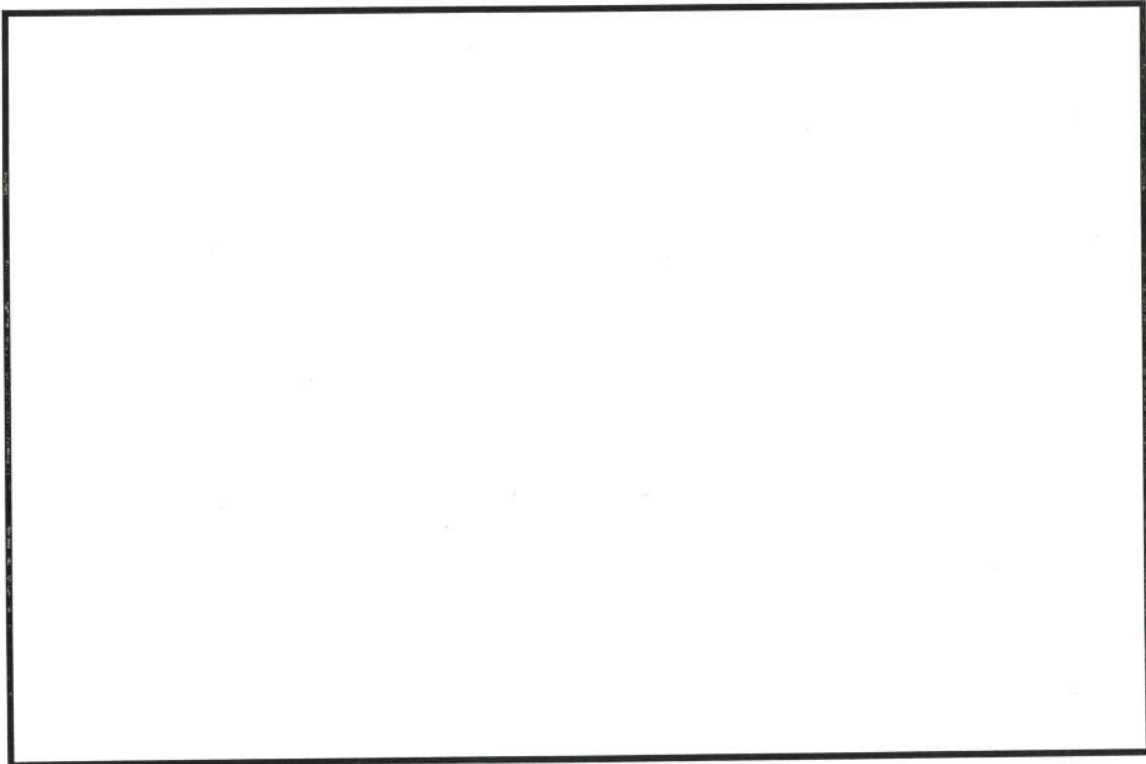
1947 ISSUE – 1 BARREL - BLUE

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



REA193 (219a) – WHOLE STAMP – MINT



REA193 (219a) – WHOLE STAMP - USED

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 SMALL HOLE CUTOUT



REA193a (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

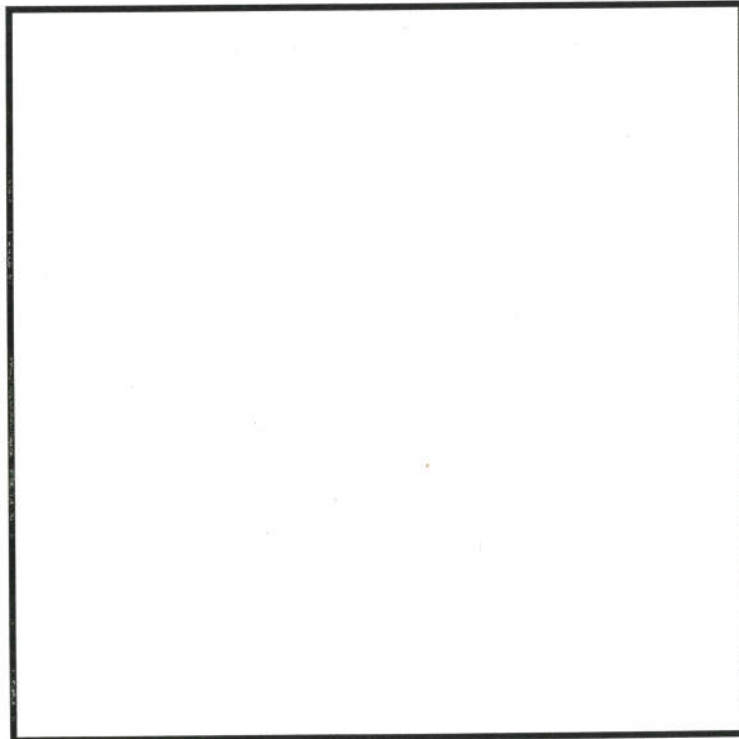
1947 ISSUE – 5 BARRELS – BLACK

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.



REA194a (220) – WHOLE STAMP WITH SMALL HOLE CUTOUT



REA194a (220) – WHOLE STAMP WITH LARGE HOLE CUTOUT

BEER STAMPS

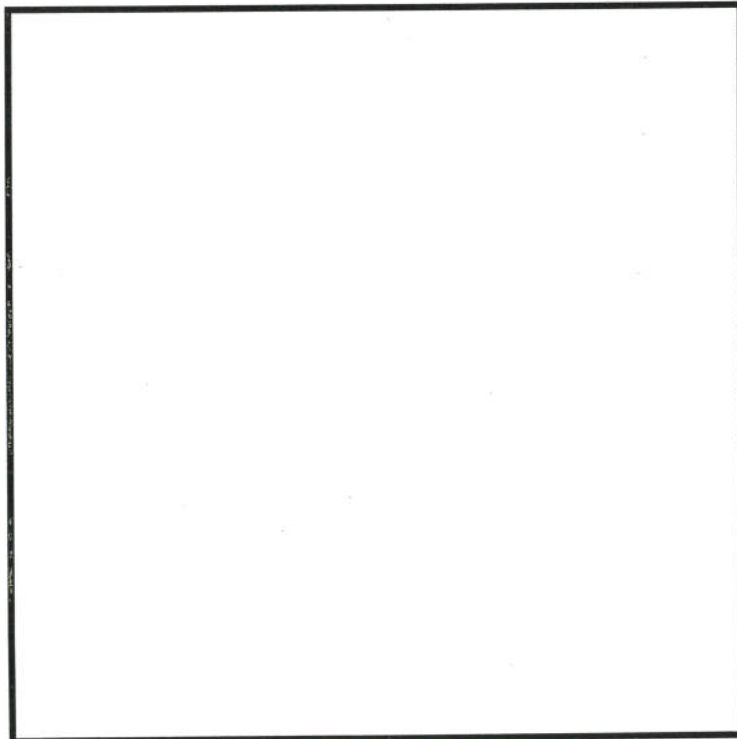
1947 ISSUE – 10 BARRELS – BLACK

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



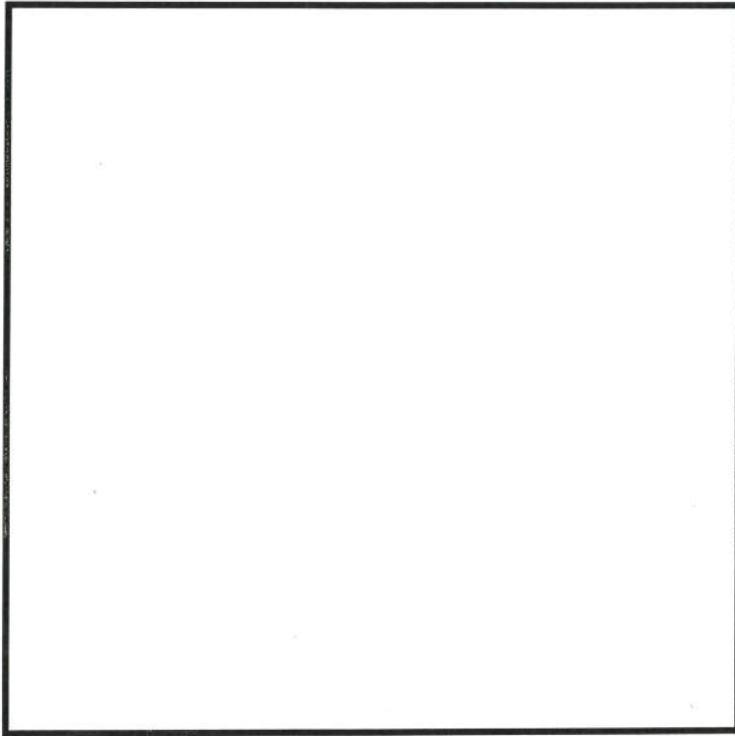
REA195 (221a) – WHOLE STAMP - USED

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

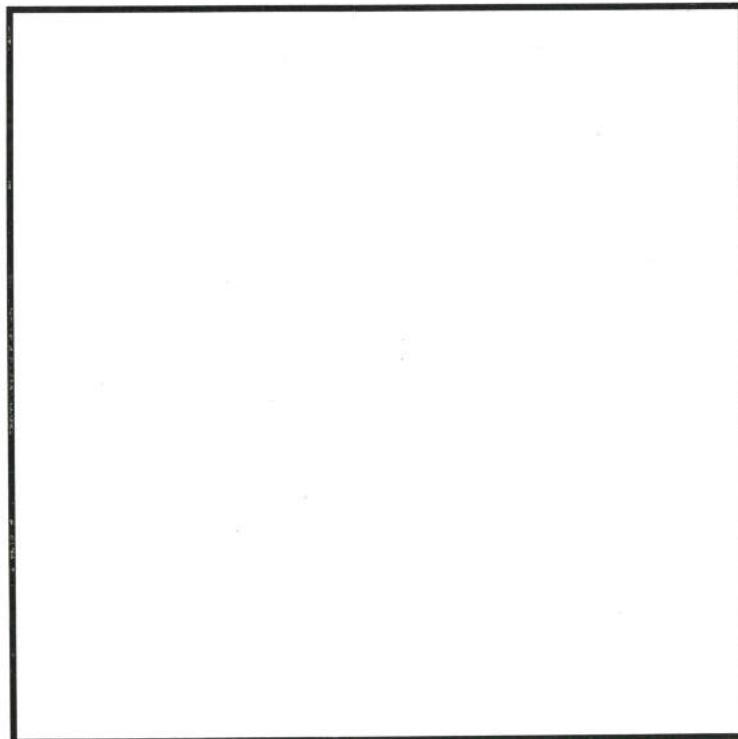
1947 ISSUE – 25 BARRELS – BLACK

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



REA196 (222a) – WHOLE STAMP – MINT



REA196 (222a) – WHOLE STAMP - USED

BEER STAMPS

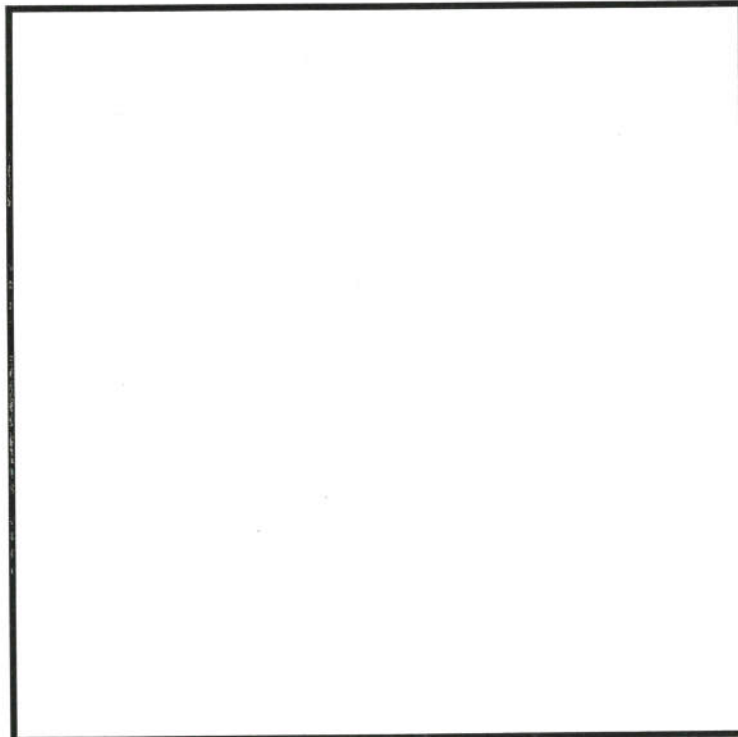
1947 ISSUE – 100 BARRELS – CARMINE

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.



REA197 (223a) – WHOLE STAMP – MINT



REA197 (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

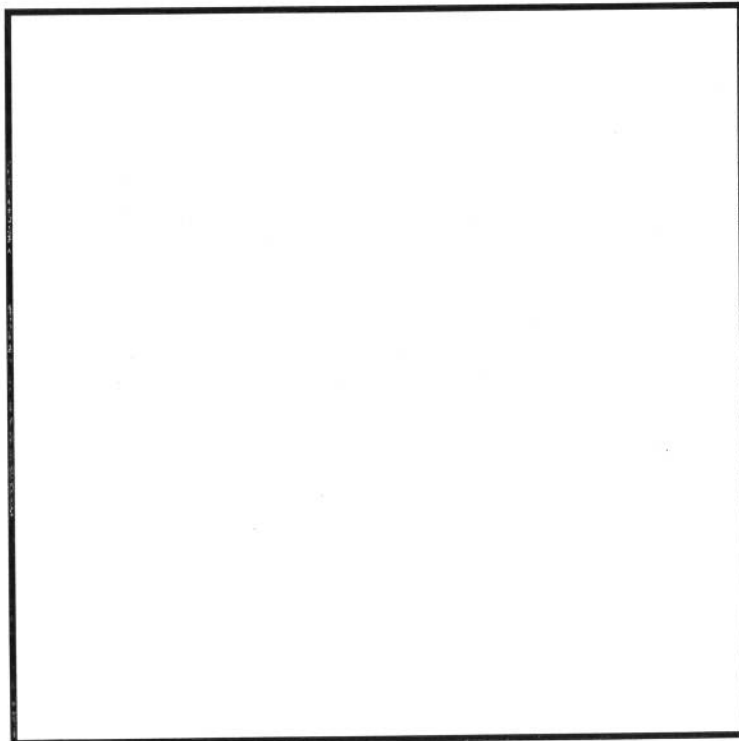
1947 ISSUE – 500 BARRELS – DARK BROWN

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



REA198 (224a) – WHOLE STAMP – MINT



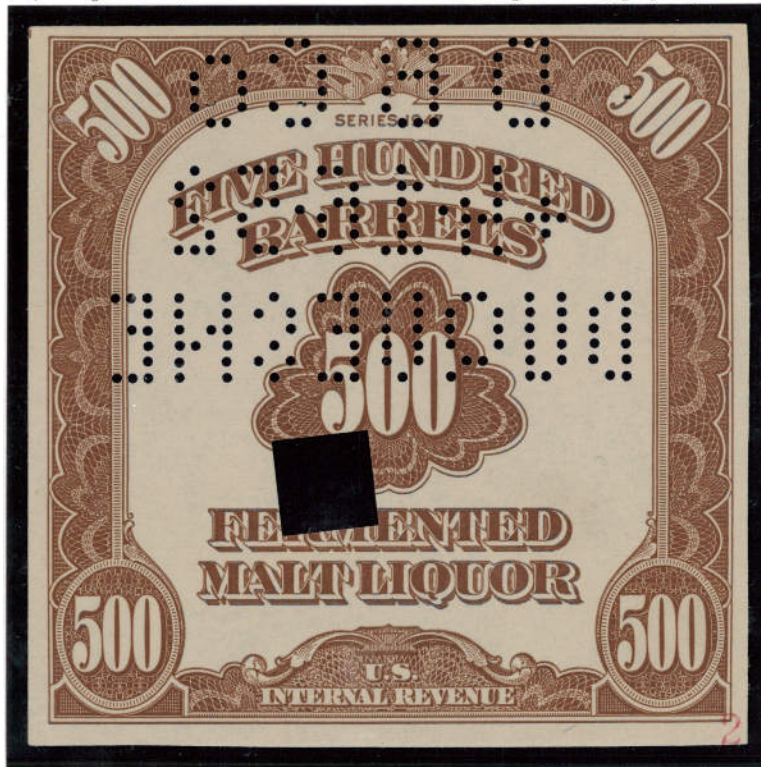
REA198 (224a) – WHOLE STAMP - USED

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



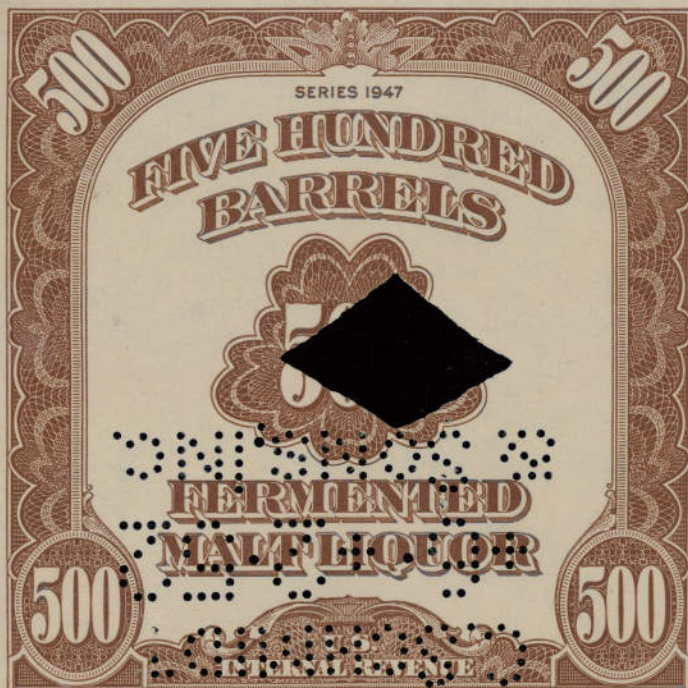
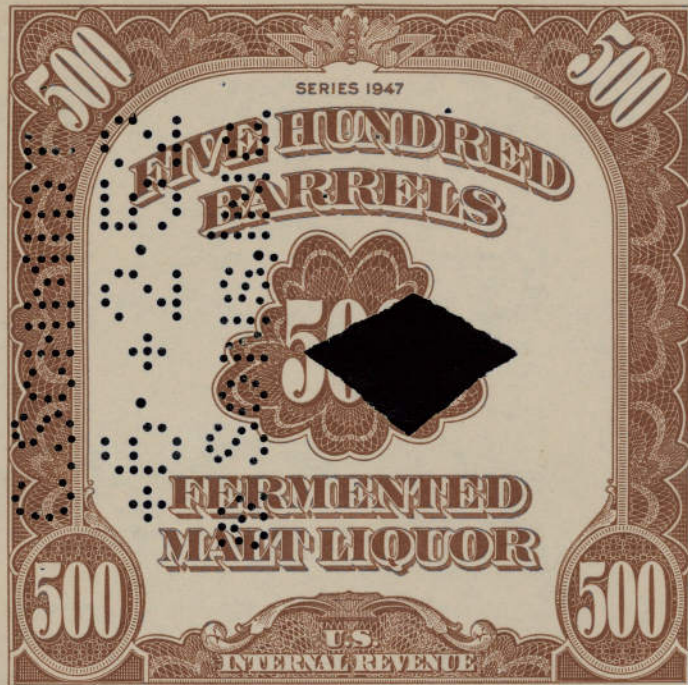
REA198a (224) – WHOLE STAMP WITH LARGE HOLE CUTOUT

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



BEER STAMPS

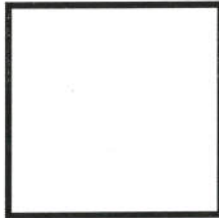
1947 ISSUE

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."

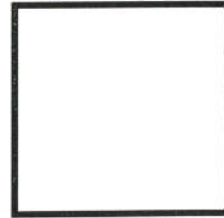
Printed on white (except 5, 10, and 25 barrel values on bright blue) paper, watermarked USIR



(REA190b) (216b)
CENTER CUTOUT ONLY



(REA191b) (217b)
CENTER CUTOUT ONLY



(REA192b) (218b)
CENTER CUTOUT ONLY



(REA193b) (219b)
CENTER CUTOUT ONLY



(REA194b) (220b)
CENTER CUTOUT ONLY



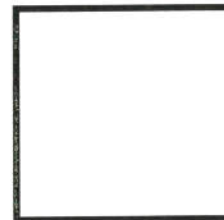
(REA195b) (221b)
CENTER CUTOUT ONLY



(REA196b) (222b)
CENTER CUTOUT ONLY



(REA197b) (223b)
CENTER CUTOUT ONLY



(REA198b) (224b)
CENTER CUTOUT ONLY

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



REA199 (225a)
UNCUT



(REA199a) (225b)
CENTER CUTOUT ONLY