

Cohen & Wells.

\$ 213 ⁰⁰/₁₀₀

Charleston, S. C., Aug 1 1898

Pay to the

order of Barrenwell

Two hundred and thirty — ⁰⁰/₁₀₀ Dollars,

Value received, and charge to account of John Deane T.

Exchanged and drawn for no other account

No. 214 warrant 100

103 three-ty

three

Wm. J. Stevens



No.

COHEN & WELLS CO. PRINT 62521

A company draft written on the first day of the new tax. Since the line below the
date line is blank, payment is assumed to be available on sight or demand, making this
instrument taxable at the bank check rate. The tax was paid with a pair of seriffed-letter
overprinted one-cent provisional revenue stamps. Note that these are from the lower
right corner of the stamp sheet, and were likely the first subjects used from a new sheet
of stamps. A backstamp indicates the draft was cashed on July 5, 1898.



A promissory note in the amount of \$250, taxable at two cents per \$100 or fraction thereof, executed on the first day of taxation. The tax of six cents is paid with a block of six serified-letter overprinted one-cent provisional documentary revenue stamps applied to the back of the note. The lower left stamp is the "small dot" variety. A scan of the front of the document appears below.

No. 373 Egg Harbor City, N. J. July 1st. 1898

This is to Certify that the

First Marine Commercial Bank

has loaned from Mr. James Daniel Wood

the sum of Two hundred and fifty Dollars,

for the term of three months, subject to the conditions stated below.

James Daniel Wood Cashier.

250-00

---*---CONDITIONS---*---

Borrower will be required for six or twelve months to pay the interest on this note at the rate of 3 per cent, per annum. If the note is not paid at maturity or before, if drawn before maturity, no interest will be allowed if less than six months, if more than six months, interest will be allowed for six months at the respective rate.



VIA SOUTHERN RAILWAY COMPANY.
BILL OF LADING.

BILL OF LADING.

Providence, R. I., _____

189

Providence, R. I.,
Fales & Jenks Machine Co.

20

at

22

at _____
appointed to sail _____

or by any other or succeeding steamer or vessel, whether belonging to said corporation or to any other owner, to the port of _____, or if destined beyond, to be there delivered to connecting carrier, and so on by one connecting carrier to another, until they reach the station or wharf nearest to the ultimate destination.

It is mutually agreed in consideration of the rate of freight hereinafter named, as to each carrier, severally but not jointly, of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the conditions, whether printed or written, herein contained and which are hereby agreed to by the shipper, owner or consignee as fully as if they were all signed by such shipper, owner or consignee and by him accepted for himself and his assigns as just and reasonable.

Upon all the conditions, whether printed or written, herein contained, it is mutually agreed that the rate of freight from

to

is to be, in cents,

[illegible]

In order to meet the expected large demand for one- and two-cent stamps for use on shipping receipts, bank checks, promissory notes, etc., those denominations of regular postage stamps of 1895 and 1898 were overprinted with the letters "I.R." for provisional

documentary use. This Bill of Lading is cancelled by the
letter, "I.R." provisional overprinted, documentary stamp of 1898 tied by first-day
handstamp cancel.

WEIGHT.
(Subject to Correction)

CONDITIONS

[illegible]

The carrier shall have liberty to transfer, transship, lighter, call at any port or ports, tow and be towed, assist vessels in distress, navigate without pilots, and to load and discharge goods at any time, place or place of call.

If goods are landed by agreement between any of the parties hereto and carrier at any other than a wharf or station of the carrier, each separate package or article shall be at the risk of the owner immediately upon such discharge.

[illegible]

In case of quarantine the goods may be discharged, as required by quarantine regulations or elsewhere,

[illegible]

2. No article or article in possession of all or a portion herein described shall be liable for any loss or damage thereto by causes beyond its control; or by floods, or by fire, or by lightning, or by earthquakes, or by robbers, riots, strikes or stoppage of labor; or by leakage, breakage, clashing, loss in unloading; or by other causes not mentioned on cotton; or from any cause not mentioned on wool.

3. No carrier is bound to carry said property by any particular train or vessel, or in time for any particular date, or otherwise than with as reasonable dispatch as its general business will permit. Every carrier has the right, in case of necessity, to forward said property by any carrier between the point of shipment and the point to which the rate is given.

4. No carrier shall be liable for loss or damage not occurring on its own vessel or road or its own through route, nor after said property is ready for delivery to the next carrier or to the consignee. The amount of any loss or damage for which any carrier becomes liable shall be computed on the basis of the proper value and time of shipment under this bill of lading, unless a lower value has been agreed upon or is declared on the bill of lading.

In Witness Whereof.....bills of lading, all of this tenor and

It is acknowledged that the articles shipped are not those described in this bill of lading, the freight charges must be paid upon the articles actually shipped, and that the terms and under the rules provided for by published classification.

If we both signed, one whereof being accomplished, the others to stand void.

Agent.

Agent.

Beaumont, Texas, July 1st 1901

9101
1901
 NATIONAL BANK OF BEAUMONT, TEXAS.

Pay to the order of *John Grevel* *\$410.55*

Forty one and 55/100 *Dollars*

J. E. Baker

REGISTERED, S.A.

No. 15032

Natural Bank

Proctorville, W. JUL 1 1898

Pay to the order of *T. C. Burgess Cashier*

One hundred fifty two *Dollars*

Natural Exchange Bank

Boston, Mass

Charles H. Davis *CASHIER*

\$152.00
Free
MILTON C. JOHNSON, 1800-22 BEAUMONT ST. N.Y.

Postage - 24. Proctorville
✓
\$100

Revenue Stamped Documents

The First Day of Taxation - July 1, 1898

On July 1, 1898, the War Revenue Act went into effect, levying taxes on a wide variety of goods, activities and documents. A large number of revenue stamps were issued on that date for usage on a variety of documents. Revenue stamps valid to pay the taxes had to be made available by the first day of issue everywhere in the country.

The purpose of this exhibit is to show first day of issue usages of as many different stamps as possible on a variety of documents. Included are the 1c and 2c seriefed-overprint provisionals (R154 and R155), both large- and small-dot varieties, with the 2c including both Type III and Type IV stamp designs. "Battleship" documentaries include 1c, 2c, 4c, 5c, 25c and 50c. The last is used on a note dated July 1, but canceled July 2. The types of instruments include bank checks, drafts, promissory notes, deeds and a bill of lading. There are also some illegal usages, as only documentary revenue stamps were valid. Present here are a 2c postage stamp, and a 2c "battleship"

proprietary stamp. Other highlights include a check signed by Robert Peary, the famous polar explorer, and a check written on June 29, with the stamp canceled on that date but with a July 1 bank cancel.

The invoice at right was handstamped at bottom with a reminder of the tax that went into effect, and the date of inception.

11/163
STATEMENT
10/129

Wm. S. Mahan & Sons
Philadelphia, 12-13
1898

By *Wm. S. Mahan*

To South Philadelphia Woolen Co., Dr.

TERMS

Please remit by New York Draft.

5/998 -
Int
68.20

1.30

69.50

W. S. Mahan

In corresponding envelope

TITLE of case and file

No. 813/3831

On and after July 1st, 1898,

ALL BANK CHECKS, to be

valid and legal must have

a 2c. revenue stamp affixed

and to be cancelled by date

and initials.

\$ 50. #
 Burlington, Vt. July 1 1898.
 The Merchants National Bank
 of Burlington, Vermont.
 Impossible to procure
 proper revenue stamps
 for this instrument.
 To the order of Caroline A. Campbell
 in full of Twenty # 20 Dollars
 And charge account CASHIER CHECKS.
 No. 2176
 S. Huntington & Co. Burlington, Vt.

A pair of documents used on July 1, 1898 originating at Burlington, Vermont, both of which had stamps applied after the instruments were originally written, and both with the handstamp: "IMPOSSIBLE TO PROCURE PROPER REVENUE STAMPS FOR THIS INSTRUMENT." This gives some indication of the shortages experienced at the onset of taxation. The item above is a Cashier Check; below is a bank draft. Both are franked with the two-cent serifed-letter overprinted provisional documentary revenue stamp.

\$ 62.50
 Merchants National Bank No. 145651
 OF BURLINGTON
 \$ 62.50
 Burlington, Vt. July 1 1898.
 Pay to the order of Caroline A. Campbell
 Sixty-two and 50/100 Dollars
 THE FOURTH NATIONAL BANK,
 NEW YORK.
 Cashier.
 American Bank Note Co. New York.

No. Washington, D.C. July 1 1898

The Farmers & Mechanics
OF GEORGETOWN
Procees
Five hundred and
no more Dollars

George D. Bailey

1898-07-01.
D.C. Washington

AB. JACKSON.
PHILIP MAY.
SAM'L C. PALMER.
J. EDWARD LIBBEY.
LOUIS D. WINE.

Organized February 14, 1814.

\$ 225.

1898-07-01. A.B.
Lincoln

E. E. Brown

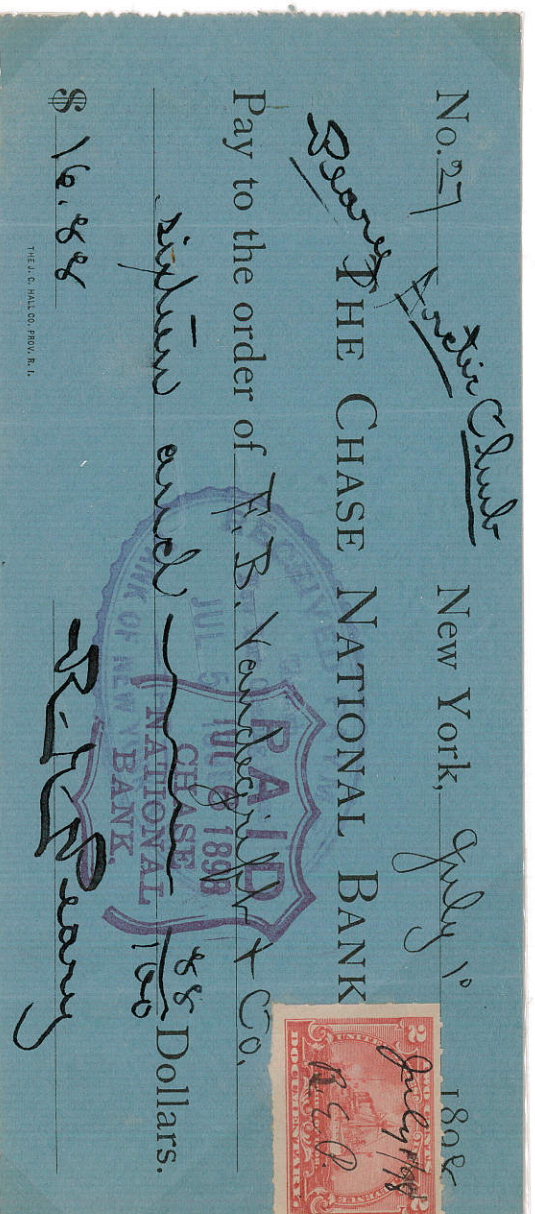
Pay to the order of Lincoln, 1898

Will Millican \$6.50
Dollars.

To Columbia National Bank
at Lincoln, Neb. *E. E. Brown*

Form 17

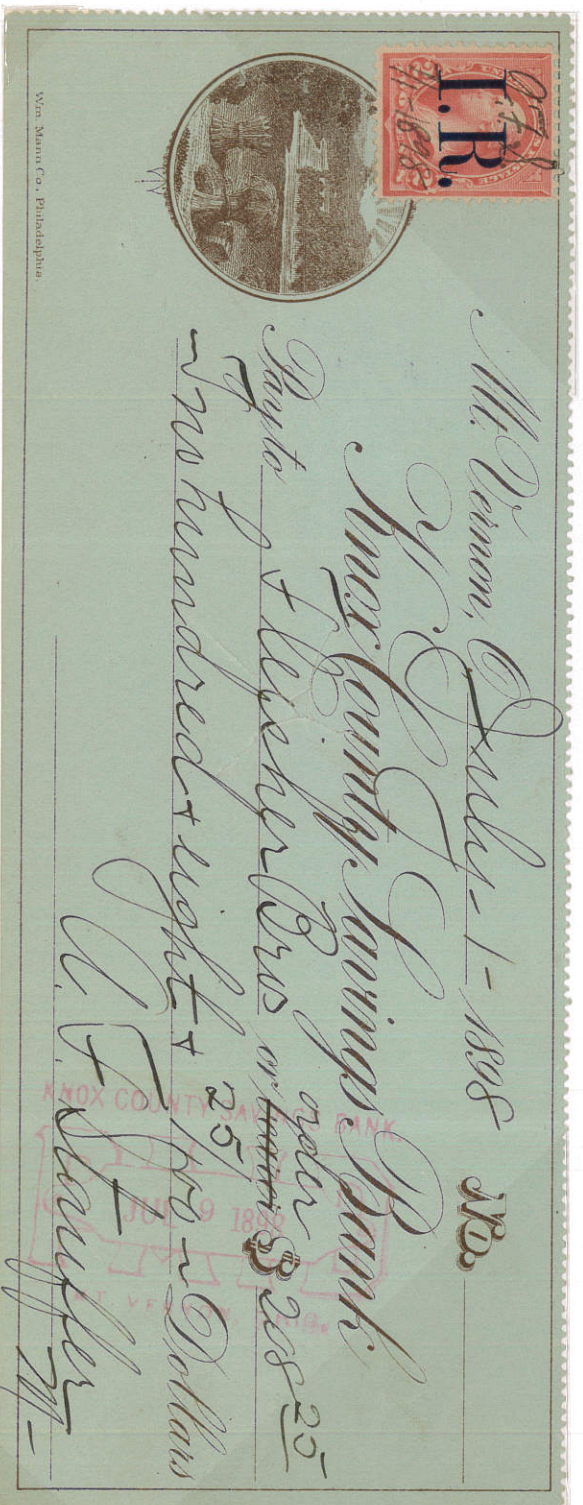
Scan



A first day bank check with a two-cent "battleship" documentary revenue stamp signed by Robert E. Peary, eventual discoverer of the North Pole. The check was drawn on the account of the Peary Arctic Club, a consortium of businessmen and scientists dedicated to supporting Peary's efforts, and was likely used to purchase supplies for his upcoming unsuccessful expedition of 1898. The stamp was canceled with the date and Peary's initials, albeit in the handwriting of another, perhaps the payee or a member of the club.



A first day bank draft with a two-cent overprinted provisional documentary stamp of 1898. The stamp is the Type IV design. Note the gap in the "I" of the overprint. Overprints were accomplished with rubber mats that were easily subject to damage, and applied hastily, causing minor varieties and freaks.



A first day bank check, also with a provisional "I.R." overprint on the Type IV design. The stamp is the "small dot" variety, as the period behind the "I" of the overprint is smaller than that behind the "R." It is properly pen canceled with initials and date.



No. 16719

Office of Bridge & Branch Mfg. Co.

St. Louis, July 1st 1898

Pay to the order of John De Lage indiv

Dollars

One hundred twenty \$90

Bridge & Branch Mfg. Co.

To Boatmen's Bank,

St. Louis,

\$130

By Geo. Macpherson Treas

P. STOLLEY & CO. ST. LOUIS.

A company draft issued on the first day of taxation, payable at sight, and therefore taxable at the bank check rate. The tax was paid with a two-cent rouletted "battleship" documentary revenue stamp, tied by company handstamp cancel.

Wexner's National Bank
Wexner's Branch
July 1st 1898
No. 113190
\$10
Pay to the order of N. B. Brophy
Ten Cents
To the
National Bank of Commerce
St. Louis Mo.
Cashier

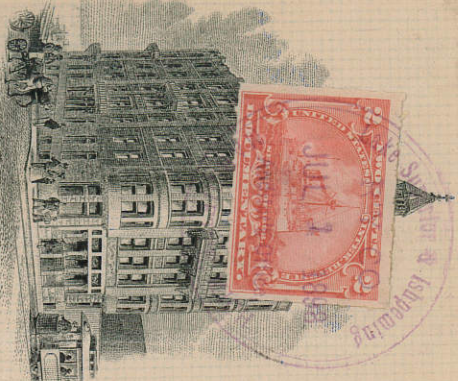


To the
National Bank of Commerce
St. Louis Mo.

Cashier

Transfer like to Money

LAKE SUPERIOR & ISHPEMING RAILWAY CO. No. 59
Pay to the order of Marquette Mich. Jan 1 1898
John Kalman \$20.00
Twenty Dollars
To THE MARQUETTE COUNTY SAVINGS BANK,
MARQUETTE, L. S. MICH.
By H. H. Harris
GENERAL MANAGER



Pay to the order of
John Kalman
Twenty
Dollars

LAKE SUPERIOR & ISHPEMING RAILWAY CO.

TO THE MARQUETTE COUNTY SAVINGS BANK,
MARQUETTE, L. S. MICH.

By H. H. Harris
GENERAL MANAGER

Two drafts written on the first day of taxation with two-cent "battleship" documentaries
paying the tax and handstamp canceled.

① 9⁰⁰ 0 N⁰⁰
\$300
300- disallowed
to pay to the order of **Star Driving Machine Company, Akron, Ohio,**
after date July 1 1898 promise
Dollars
at per cent. per annum. 197.6
Principal and interest to draw interest at 8 per cent. after due until paid.
Principal to become due and payable on failure to pay the interest punctually as above.
We hereby authorize any attorney-at-law in the United States to appear in any court of law or equity and to prosecute the above money becomes due and waive the issue of process and contest judgment against the amount appearing due and the said, and thereupon to release all errors and waive all motion for reversal and stay of execution in our behalf, and we hereby waive all right to the appraisal of real estate or personal property, on any execution on any judgment rendered on this note.
We and each of us hereby assign to the holder hereof all rights or benefits which we or either of us may be entitled to under the exemption laws of any state or territory in the United States and we especially waive all right to homestead exemption.
Demand by Sen. Harvanti & J. J. J. J.
received for 100 new bond
in 6 West Co. City dated by
of the district court 2-28
THE CAPRON & CURTICE CO., PROMPT PRINTERS, AKRON, O.

Promissory note dated July 1, 1898 in the amount of \$300, payable in six months, later altered to \$309 to reflect a 6% interest rate. Tax of six cents was paid on the principal with one-cent and five-cent "battleship" documentaries, each properly pen canceled.

Practitioners Blank, No. 455.—DEED—CODE DEED. (4-92-1)

STATE OF CALIFORNIA,
City and County of San Francisco,

On this March day of July in the year
One Thousand Eight Hundred and Ninetytwo before me, **HENRY P. TRIGOU,**
a Notary Public in and for the City and County of San Francisco, State of California,
residing therein, duly commissioned and sworn, personally appeared.....

[illegible]

In Witness Whereof, I have hereunto set my hand and affixed my Official Seal, at my office in the City and County of San Francisco, the day and year last above written.

Notary Public.
*In and for the City and County of San Francisco,
State of California.*

Deed executed July 1, 1898, transferring land in Grass Valley, California for payment of \$400. Conveyances in an amount over \$100 and not exceeding \$500 were taxed at the rate of 50 cents. The tax here was overpaid by two cents, using 13 four-cent "battleship" documentary stamps, canceled by handstamps of the sellers.



No. **7182**

Arkansas Construction Company.

\$ 5.00

Kansas City, Mo., **JUL 1 1898**

189

PAY TO

B. B. Bowman

or Order,

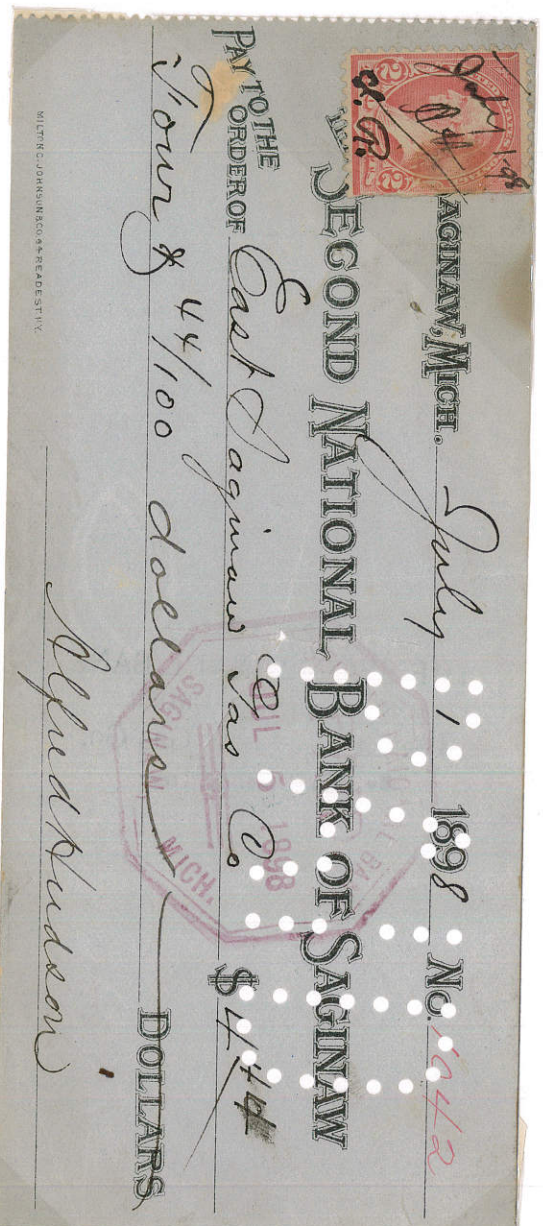
Fifty eight 64/100

Dollars, **\$ 58 64**

FIRST NATIONAL BANK,
KANSAS CITY, MO.

R. B. Stone
Ass't Treas.

The usage of proprietary revenue stamps for documentary purposes was deemed illegal, but shortages were rife during the first days of taxation, and improper stamps were substituted so as to indicate good intention. Here is a first day check using a two-cent "battleship" proprietary stamp tied by handstamp cancel to pay the documentary tax.



The usage of postage stamps for documentary purposes was also deemed illegal. Here a first day check using a two-cent, Type III, first Bureau issue, postage stamp of 1895-1897. The stamp has a small manuscript "I.R." at the bottom, along with the proper cancellation of initial and date tying it to the check, which was paid July 5.

This Indenture,

is corrected before signing.

Made the first day of July

one thousand eight hundred and ninty eight. Between E. F. Pangburn and Annie

^{de} his wife, Ella M Shoemaker and John S, her husband, Laura H Messenger and Edgar her husband, only heirs of Martha McDonough (nee Pangburn) deceased, late of Vance Ville Washington County Pa, parties of the first part and Joseph Keilar of the borough of Mount Pleasant County of Westmoreland and State of Pennsylvania party of the second part.

Witnesseth, that the said parties of the first part, for and in consideration of the sum of

TWELVE HUNDRED FIFTY Dollars

lawful money of the United States of America, unto them well and truly paid by the said party of the second part, at or before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, HAVE granted, bargained, sold, aliened, enfeoffed, released, conveyed, and confirmed, and by these presents grant, bargain, sell, alien, enfeoff release, convey and confirm unto the said party of the second part, his heirs and assigns, forever, all the following described property, viz: _____

his wife, by their dated the twentieth day of June A.D. 1875, and recorded in deed book vol 77 page 521, did convey and confirm unto Lester N Boyd, and which the said Lester N Boyd and Mary E, his wife by their deed dated the second day of April A.D. 1875, and recorded in deed book vol 89, page 271, did convey and confirm unto Mrs Martha Pangburn who afterward intermarried with Joseph McDonough.

D. P. Stentz

Louella M. Shoemaker

Edgar H. Messenger

John S. Shoemaker

Martha McDonough

Laura H. Messenger

Charles L. Shoemaker

Edgar H. Messenger

