

Yesterday in U.S. Stamp News:

Overprints & Surcharges

by William H. Waggoner (From USSN, February 2003, with new, color images)

All surcharges are overprints, but not every overprint is a surcharge. Committing this maxim to memory will help you remember which is which in any discussion of these often-confused additions to the designs of stamps in both postage and revenue issues.

An overprint is exactly what the word says—something added to the face of a printed stamp, card or envelope. The addition may be done in manuscript, by typewriter, or by any of several different printing methods. (Strictly speaking, a cancellation or precancellation is an overprint, but the term is generally understood to exclude these additions.) Overprints commonly alter the intended purpose of the stamp. Among this country's stamps, more revenue issues have been overprinted than postage issues, frequently as the result of war-time emergencies.

A surcharge is an overprint that changes the denomination given in the stamp's design, most often in response to a rate change. Like other overprints, it can be added by various means. Although one does not usually associate the term with government agencies, frugality is often the reason for surcharging stamps. (Interestingly, an official of the USPS was quoted recently as saying that "the technology doesn't exist any more [to extend the life of stamped envelopes and postal cards by revaluing them].") An overprint and a surcharge can appear together on the same stamp.

The following illustrations picture typical examples. No attempt is made to be complete, as additional examples could easily be found among both postage and revenue materials.



Fig. 1a. Sc. R153

The first example (Sc. R153, Figure 1a), is the green, one-cent, regular postage issue of 1897-1903 (Sc. 279), bearing an "I.R." overprint in capital block letters and square periods applied horizontally in red.



Fig. 1b: Sc. R154, R155

The remaining examples (Figure 1b) involve an "I.R." overprint done in a larger, serifed-letters, type font. On the same one-cent green postage issue, the overprint was applied in red in a

horizontal format to create Sc. R154; and on the contemporary two-cents red regular postage stamp (Sc. 279B), this overprint was applied horizontally in dark blue to create Sc. R155.

Figure 2 shows overprints applied in black in 1928 to a regular issue postage stamp (Sc. 634) (a) to create a memorial to the Revolutionary War Battle of Monmouth (Sc. 646), and (b) to commemorate the discovery of the Hawaiian Islands (Sc. 648). Both of these are examples of "special purpose" issues produced quickly and inexpensively by overprinting current stamps, rather than depending upon completely new designs.



Fig. 2: Sc. 646 (Molly Pitcher) and 648 (5¢ Hawaii)



Fig. 3: Sc. RC1, RC10, RC25, RC11

Figure 3 shows four Documentary stamps bearing "Future Delivery" overprints. The first, (Sc. RC1), is the 1917 carmine rose, two-cents, issue (Sc. R229), to which the two-line, black overprint has been applied horizontally. The second and third examples are the same green \$1 stamp (Sc. R240) of the 1917-33 issue bearing two-line overprints applied in red: (Sc. RC10) vertical overprint in sans-serif capital letters, and (Sc. RC25) horizontal overprint in serifed letters in lines widely separated. The fourth example (Sc. RC11) is the rose \$2 stamp of the same 1917-33 issue (Sc. R241) bearing the two-line vertical overprint in sans-serif capitals printed in black.

Figure 4 shows other examples of Documentary stamps of the same issues converted to "Stock Transfer" use by overprinting the carmine rose five-cents, Sc. RD8, from Sc. 237 by adding a new, two-line,



Fig. 4: RD8, RD12, RD17, RD53 above RD250

title of purpose horizontally in black; a green, one-dollar, Sc. RD12 from Sc. R240 (the same base stamp seen in Figure 3, above) and an orange, ten-dollars, Sc. RD17 from Sc. R245 by vertically applied overprints in black; and a carmine rose, twenty-five cents, Sc. RD53, from Sc. R239 by a three-line, horizontal overprint in smaller black letters. The last stamp pictured—Sc. RD250—shows a black, horizontal, overprint on a green \$10 Stock Transfer stamp of 1940 (Sc. RD84) with one reading “Series 1947”.

Figure 5 shows yet more examples of overprinted Documentary stamps, generally from the 1917 issue. The first example shown is an unlisted “provisional” Silver Tax stamp made by someone (most



Fig. 5: Provisional RG, RG1, RG42, RH2

probably a District Revenue Tax Collector) by typing the title “Silver Tax” vertically across the face of a \$100 Documentary stamp, Sc. R248. (“Provisional” revenue stamps were normally created by local IRS personnel when they had no supply of properly-denominated, officially-issued, tax stamps at hand.) The second example (Sc. RG1) is from the (First) Issue of 1934 of the Silver Tax series produced by the Bureau of Engraving & Printing by overprinting, horizontally in black, the two-line title, “Silver Tax” onto Sc. R228, a one-cent carmine rose stamp from the 1917 issue. The third example (Sc. RG42) shows the three-line black overprint applied in 1940 by the BEP onto an eight-cent carmine rose stamp (Sc. R233) of that issue. The last example shown in this figure, Sc. RH2, introduced in 1929, is a one-cent carmine rose perf 10 stamp (Sc. R251), Issue of 1928-29, bearing the two-line horizontal overprint, “CIGTTE./TUBES”, in bold black letters.

Figure 6 shows our final selection of overprinted Documentary stamps of the Issue of 1917. The first example, Sc. RJ2, is the two-cents

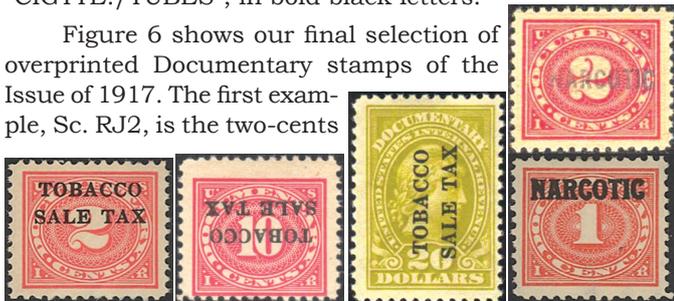


Fig. 6: RJ2, RJ4a, RJ11, RJA10 above RJA33

carmine rose value, Sc. R229, bearing the BEP-applied, two-line horizontal overprint, “TOBACCO/SALE TAX”, in black. The second example, Sc. RJ4a, shows this same overprint applied horizontally but inverted on the ten-cent value, Sc. R234, of that issue. The next example is the twenty-dollars, olive bister, Sc. RJ11, on which the overprint was applied vertically, also in black. (Although not listed, this stamp is known in both olive bister and lemon yellow colors. Curiously, a \$20 Documentary stamp of this basic design without overprint has never been issued.)

The final two examples shown in this figure are

Narcotic Tax stamps. The two-cents value, Sc. RJA10, made from Sc. R229, is from the “provisional” issue of 1919 produced by District Internal Revenue Collectors by handstamping various overprints in a variety of colors and type sizes. Here, the word “NARCOTIC” was applied in dark purple in narrow letters about 5 mm tall. The last stamp shown, the one-cent, carmine rose, Sc. RJA33, was produced by the BEP by overprinting Sc. R228 horizontally in black. (All of the early narcotics stamps have been widely faked, commonly appearing in the marketplace as unused stamps.)

Collectors interested in surcharged postal materials should examine the several kinds of postal stationery, beginning with those in use in the early 1920s. The following illustrations are intended to show representative examples; no attempt has been made for completeness.

Figure 7 shows the detached, preprinted, Reply Card portion of a 1918 Domestic Paid Reply Postal Card bearing a two-line “1/CENT” surcharge in black (Sc. UY9r). Surcharges of this type were applied at 14 different Post Offices using special double dies in cancelling machines.

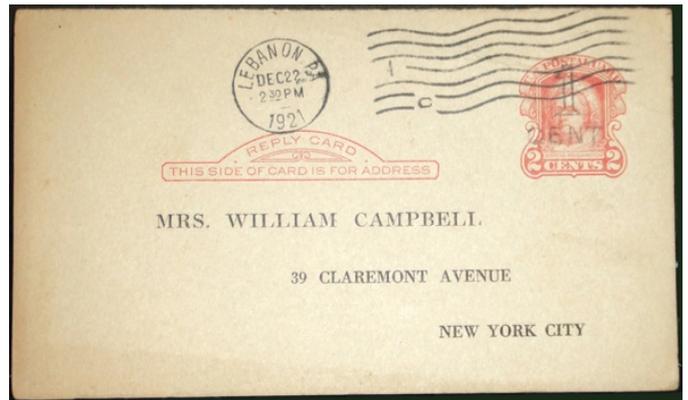


Fig. 7: 1920, UY9r with 1 cent on 2 cents

Figure 8 shows the unused indicia from a 1958 Air Post Stamped Envelope, Sc. UC30, that bears a six-cents embossment in carmine plus a one-cent surcharge in green to the left of the stamp. (The rate changed from six- to seven-cents per ounce effective 1 August 1958.)



Fig. 8 1958, UC30 with 1 cent on 6 cents

Fig. 9. 1958, U540, with 1 cent on 3 cents

Figure 9 shows an unused copy of the 1958 Stamped Envelope, Sc. U540, that bears a dark violet three-cents, embossment plus the same one-cent surcharge in green as

in Figure 8, again to the left of the stamp. (The four-cents per ounce rate for First Class Surface mail also took effect on 1 August 1958.)



Fig. 10: 1971, U561, with (2 cents) on 6 cents

Figure 10 shows Sc. U561 in an Artcraft May 18, 1971 First Day Cover, for the new First Class Surface mail rate of eight-cents per ounce that went into effect 16 May 1971. The cover bears a light-green six-cents embossment plus surcharge (unstated value of two-cents), also in light green, to the left of the stamp.

Figures 11 and 12 show the same black revaluation surcharge applied (a) to a blue 16-cents, embossed Stamped Envelope, Sc. U586, thus lowering its value, and (b) to an orange-brown 13 cents embossed Stamped Envelope, Sc. U588, raising its worth. (The rate of 15-cents per ounce or less for First Class Surface mail went into effect on 29 May 1978.)



Top, Fig. 11. 1978, U586 with 15 cents on 16 cents;
Bottom, Fig. 12: 1978, U588 with 15 cents on 13 cents

The first United States stamps to which surcharges were applied were revenue issues. (Certain titles of the Special Tax Stamps, Issue of 1883, had been prepared by the BEP before legislation changing the tax rates was passed. Surcharges reflecting the new tax rates were therefore applied, some by handstamp and some by printing press.)

Figure 13, next column, shows the handstamped surcharge applied in purple ink to the lathe-work dollar-value ornament of the 1883 Dealer In Leaf Tobacco Special Tax Stamp, changing it from \$25 to \$12 per year. The com-



Figure 13: 1883 Special Tax Stamp with handstamped surcharge

plete overprint required two different handstamps—one reading “ACT OF MARCH 3, 1883” and a second showing the value “\$12” and the bars “” obliterating the printed value. (The same combination was also handstamped on the stamp’s stub.)

Figure 14 shows the press-printed version of the surcharge applied in red to the value ornament of the 1883 Dealer in Manufactured Tobacco stamp, decreasing it from \$5 to \$2.40 per year. This surcharge is in the same format as that shown in Figure 13, but required only the single impression of a plate to print. (As with the preceding example, the surcharge also was applied to the stub.)



Figure 14: 1883 Special Tax Stamp with press-printed surcharge

It should be recalled that these Special Tax Stamps were about 7.25 x 14.75 inches in overall size and therefore difficult to illustrate.)

For those looking for variety among surcharges, the series of revenue stamps used on packs of playing cards during the World War I era provides a fertile field for investigation. Unlike most other surcharges, many of these were applied by the playing card companies themselves, often in conjunction with their precanceling operations. Prior to WW I, the tax on Playing Cards was two-cents per pack. Effective 4 October 1917, the rate changed to seven-cents per pack. Less than two years later, on 1 April 1919, this rate was increased to eight-cents per pack. Neither of these changes resulted in newly-designed revenue stamps showing the new tax rates. When stamp values were indicated

(the third design, the large “Class A” stamp issued in 1918, was nondenominated purposely in anticipation of further rate changes), it was done by surcharging.

Figure 15 pictures a stamp properly termed a “provisional” because it was created in the field by District Revenue Collectors. Still attached to a fragment of the card case, this stamp (Sc. RF5) is an unlisted variant bearing a handstamped, two-line magenta surcharge that reads “ACT OF/1917” in 3.5 mm, sans serif letters. The surcharged-stamp sold for seven-cents.



Figure 16 shows another seven-cents stamp, Sc. RF6.

Fig.: 1917, RF5 variety on fragment

This issue was created and used only by this manufacturer, the New York Consolidated Card Company, who first applied their then current “year-only” cancellation vertically in red, and later added the black “17” surcharge to indicate that the seven-cents tax required by the Revenue Act of 1917 had been paid. (The example pictured bears one of the eight possible format combinations of cancellations-surcharges known to collectors.)



Fig. 16: 1917, RF6

Still another seven-cents stamp, Sc. RF9, not shown, was used by only three companies: Andrew Dougherty (combined cancellation-surcharge in red), Standard Playing Card Company (in violet), and United States Playing Card Company (in black). (Fourteen cents was the correct tax on a pack containing more than 54 cards.)

Figure 17 shows an example of the only playing card stamp surcharged by the BEP for use in the United States, Sc. RF16, introduced in 1919 in response to the Revenue Act of 1918 that increased the tax to eight-cents per pack,



Left to right: Fig. 17. 1919, RF16; Fig. 18. 1922, RF18a, with inverted overprint; Fig. 19. 1926, RFV2 effective 1 April 1919. The undated overprint reads “8 Cts.” and was applied horizontally in carmine and in vermilion colors. (The stamp is known with an inverted surcharge.)

Figure 18 shows a cancellation-surcharge utilized in 1922 by only a single company, the Pyramid Playing Card Company. The two-line horizontal combination fixed the value of the small “Class A” stamp at eight-cents, and was applied in red, blue, or black, in both normal and inverted positions. (The reason for the three differently-colored inks is not known, but mimicry of the U.S.P.C.Co.’s divisional practice has been suggested.)

Finally, Figure 19 shows an example of an issue prepared by the BEP in 1926 for use outside the continental United States. Sc. RFV2 was specially printed and surcharged by the Bureau in Washington and sent to St. Thomas, U.S. Virgin Islands, for use on all playing cards sold there. (The U. S. Virgin Islands, formerly the Danish West Indies, were purchased on 31 March 1917 for \$25 million in gold, to provide a base from which the U.S. Navy could defend the Panama Canal. The islanders are American citizens with limited political rights but do retain the power to levy certain taxes.) The three-line combination overprint that reads “VIRGIN/ISLANDS/4 cts.” was applied horizontally, in carmine, to stamps rouletted 7 gauge. (Some of these stamps were subsequently surcharged again to use in connection with local tobacco taxes.)