

No. 79,806.

PATENTED JULY 14, 1868.

Fig. 2

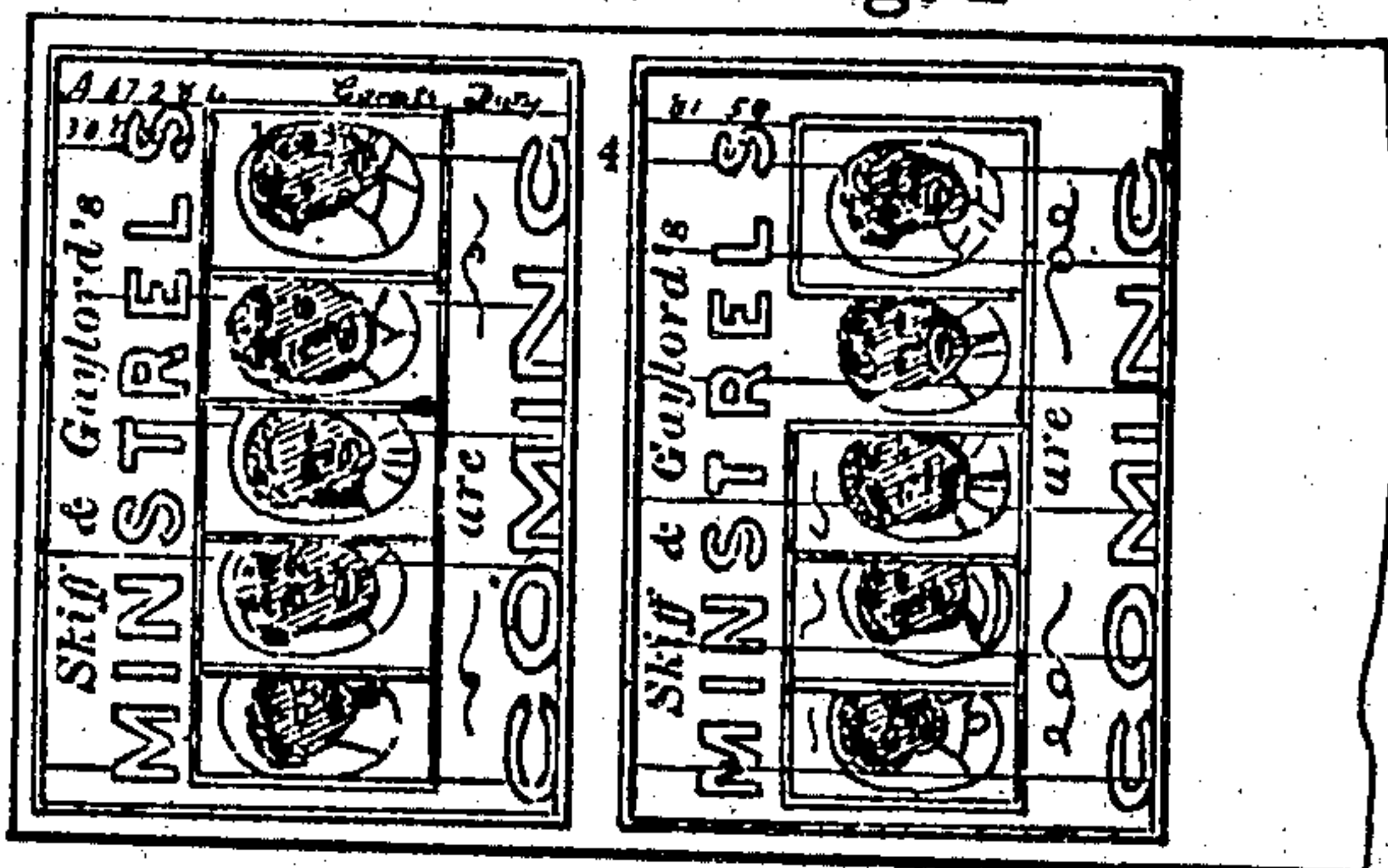


Fig. 3

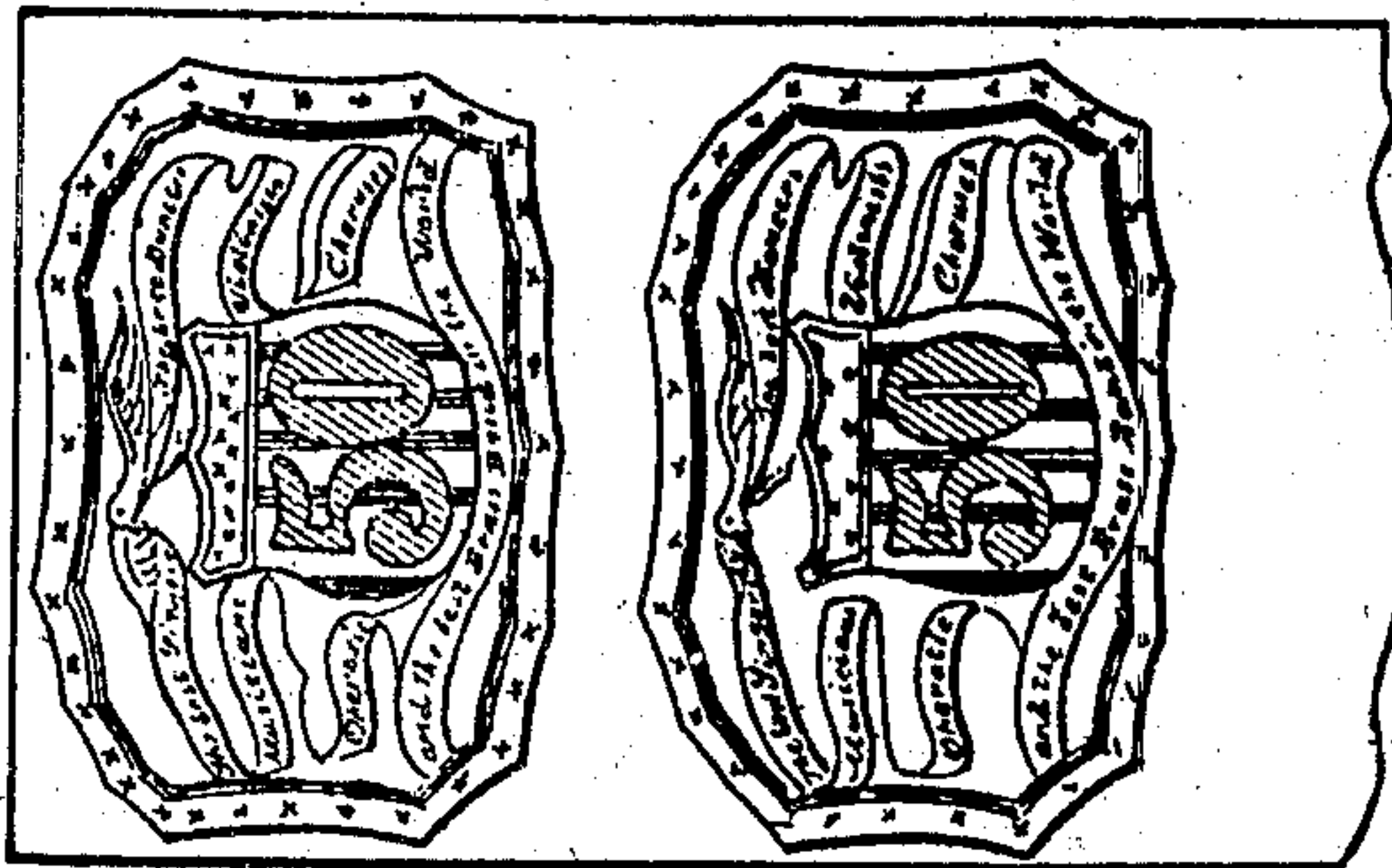


Fig. 5

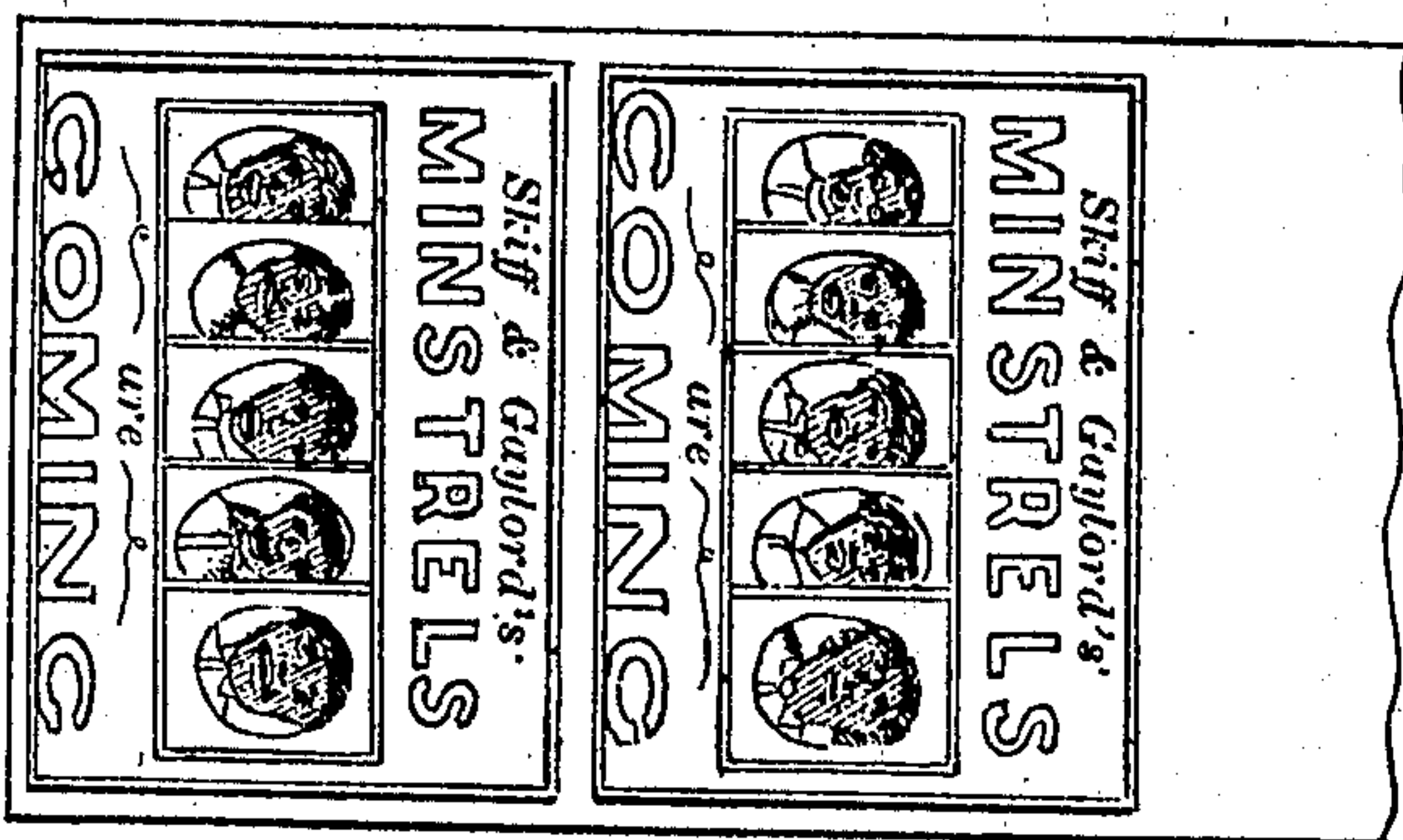
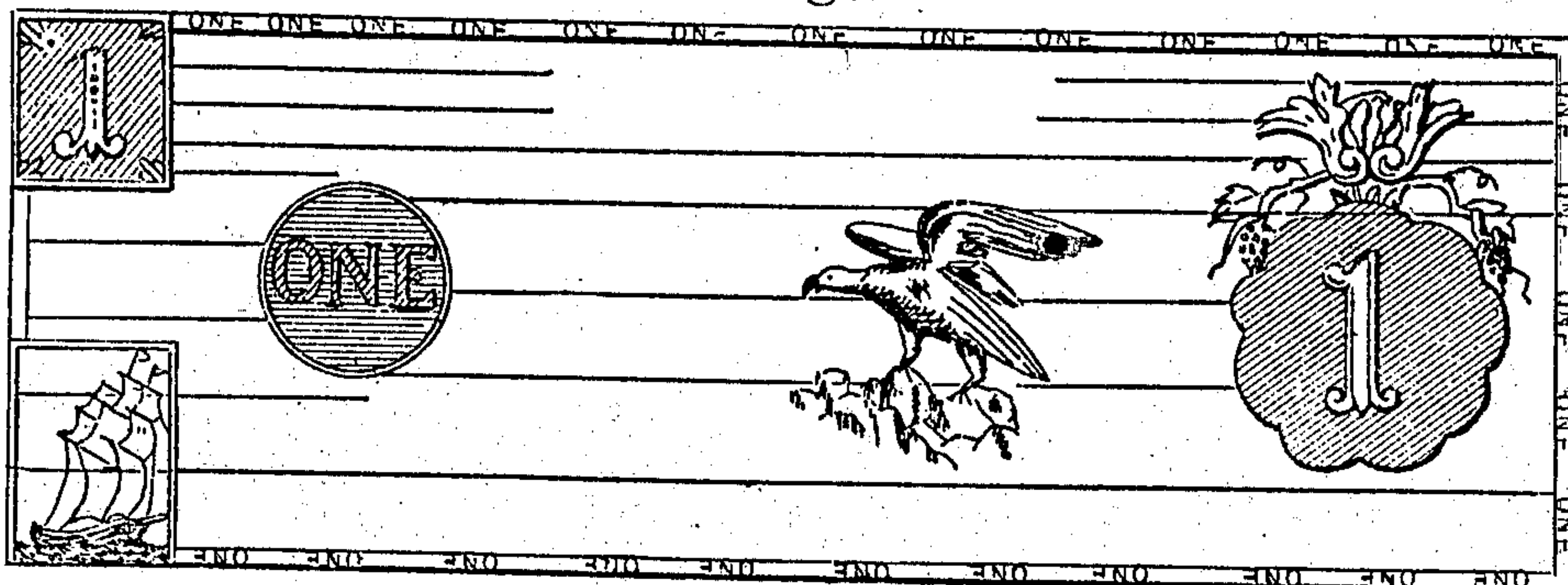


Fig. 4



M. T. & B. & C.
 & Night Hotel

George M. Bowditch

UNITED STATES PATENT OFFICE

GEORGE W. BOWLSBY, OF MONROE, MICHIGAN.

IMPROVEMENT IN REVENUE-STAMPS.

Specification forming part of Letters Patent No. 79,806, dated July 14, 1868.

To all whom it may concern:

Be it known that I, GEORGE W. BOWLSBY, of the city and county of Monroe, and State of Michigan, have invented new and useful Improvements in Government Revenue-Stamps; and I do hereby declare that the following is a full and exact description thereof, reference being had to the accompanying drawings, and to the letters of reference marked thereon.

The nature of my invention consists in the make and use of a stamp divided up into sections of different colors, and for different purposes, more or less related to each other, and used at different times and places, by different persons, but for the same general object—viz., the collection of the revenue on spirits, tobacco, oil, and such other articles as have generally no fixed quantity, quality, and valuation, and to render more complete the protection to the purchaser of the goods, said different sections, of the different colors and other varying features, being used at different times and places, by different persons, and for different purposes, but upon the same individual parcel, cask, or package.

The different sections may each be made about the size and proportion, more or less, of a legal-tender United States note, and on cardboard, or on strong fine paper only, of different colors, for the different purposes, to indicate the successive steps of inspection and reinspection, &c. The first may be green, and called the "duty-section." The second, consisting sometimes of more than one division, may be red, and is for the benefit of middlemen, such as jobbers, wholesalers, &c. The final one may be blue, and called the "retailers' stamp."

Each section consists of fine and elaborate engraving over its face, in the similitude of a United States note, containing ledger or ruled lines for entries, signatures, &c., with the headings of entries and the signatures of the Commissioner of Internal Revenue printed therein, and other signs also, all in blank form. These are made in duplicate at each end of the stamp-sections.

To enable others skilled in the art to make and use my invention, I will proceed to describe its construction and operation.

In the annexed drawings, Figure 1 is the first or duty section, as it comes from the Office of Internal Revenue at Washington. Fig. 2 is the same as filled up and ready for use; Fig. 3, the reinspection-section; Fig. 4, the blue or retail section; Fig. 5, a stamp-section, separated; Fig. 6, the record-table.

Similar letters of reference are for like parts.

In Fig. 1 the engraving underlies the entries, as it does in all of the sections, and, like other stamps now in use, must be made as difficult as possible to counterfeit. In the face of the engraving are the ledger or ruled lines, printed, as seen, all over its face in the proper places, together with the headings and other signs for indicating the entries, and forming a part thereof.

At 1 is the number of the stamp in its complete form, made up of the duty-section and the following sections and its series sign, A, in the same manner as in common bank-notes. At 2 the amount of duty is filled in; at 3, the proof, trade-name of the article, and the weight or measure; at 4, the number of the package; at 5, the number of the section; at 6, the date of inspection; at 7, the name of the owner of the goods; at 8, the place where inspected; at 9, the inspector's name and official signature; at 10, the official signature of the Commissioner of Internal Revenue; at 11, other signatures, for increased safety, &c. On the right hand the entries are duplicated, as seen beyond the accidental line 12; but the signatures at 10 and 11 are made across this line, the words or initials indicating the rank or designation on the line, the personal signature to the left, and the official to the right, as seen in Fig. 2.

Fig. 2 shows the same filled up, ready for use, with the entries and signatures complete.

In detail, the construction, use, and cancellation of my stamp are as follows: The first section, as also the other sections, having been printed separately in blank, as shown at Figs. 1 and 3, are then sent to the district assessors, as ordered by them, and charged to them in numbers and by class name, as tobacco-stamp, whisky-stamp, oil-stamp, &c., but not in value, as no exact value is fixed. On the receipt of them the assessor countersigns them, as seen at 11^a, then turns over to the deputy collector as many as ordered by

him, who also countersigns them, as seen at 11^b, who then turns over to the assistant assessor what he requires, who adds his signature, as at 11^c, who turns over to the inspector what he needs, who also adds his signature, at 9^a and 9^b, upon the stamp proper and the coupon both, in each and all cases the parties being charged with the numbers and kinds of stamps each and the sections. He (the inspector) then proves and measures the goods, (say whisky,) estimates the duty, enters the amount in form at 2, the other entries in their proper places, as indicated, and after the name, at 7, enters the word "distiller," "rectifier," "jobber," "wholesaler," "retailer," or whatever the owner may be, and then tears the section in two at the ragged line 12. He then tacks the card or otherwise fastens it upon the article, cask, or other package, and returns the coupon to his superior, which becomes a voucher that he has actually used the stamp, and he is credited with the same. These vouchers pass back through the same hands by which they came to the home office in Washington, where they may be preserved for a time sufficient to insure the consumption of the goods, and may be used to detect any frauds that they will assist in discovering in the future history of the goods.

The red-stamp section, Fig. 3, is similar in make and use to the green section, and only altered on its face to adapt it to the purpose of reinspection, the headings being slightly altered for the purpose, as seen at 6, and also in the number, &c., as seen at 1 13 13, and is intended to contain after the name at 7 the trade of the owner, as jobber, &c., or whatever.

The blue section closely resembles the other sections, except as to numbers and some minor alterations, to adapt it to the purpose, as seen in Fig. 4, and contains after 7 the word "retailer," "consumer," "manufacturer," or whatever.

It is intended to use the green section for the distiller, or whoever pays the duty, as now, to the collector, upon the report of the inspector or assessor; and when sold to other parties in the same or other collection district, or in case of removal of the goods by the same owner to another district—i. e., any movement whatever from the place of last inspection to another locality—the owner shall immediately call upon the local inspector to reinspect the same, putting on the red section, and so on continuously till it gets into the hands of the retailer, rectifier, manufacturer, or other consumer, when he shall take off the preceding sections, and send them back through the proper channel to Washington, and place on the head of the cask the blue section with its proper entries, leaving it there till the cask is empty, when he shall take it off and return it also to Washington.

He (the inspector) must charge the retailer or other consumer with the number and kind

of all the blue sections he uses, crediting them to him when taken up.

When the vouchers are returned to Washington their entries may be copied into books or tables prepared for the purpose, as seen in Fig. 5, the top of each page containing the proper headings printed within upright columns, as seen at 1, Fig. 6, running to the right, the left-hand margin containing the successive numbers of the complete stamp, as seen at 1, Fig. 6, running downward. Upon the receipt of the green or duty voucher its contents are noted in their proper places on the line opposite the stamp number, as seen at 2, Fig. 6, running to the right, and each succeeding section of the red and of the blue in the lines thereunder.

When the half-sections that remained upon the goods have arrived in Washington, they may be noted in the extreme right-hand column, and when the sections in all their parts are returned to the home office the account with that particular stamp and its specific package is closed. If any of the sections are missing, from time to time, an account may be kept of them in the column headed "casuals."

To insure the payment of the duty some time during the life of the goods in case they escape from first hands without payment, it may be requisite to compel the carrier, private or public, to refuse the transit of the goods unless they carry on their face the green or duty section, and also to compel all store-keepers, public or private, and all other persons whatsoever, to refuse storage or harbor of the goods unless they contain, as in the first instance, the green or duty section, none of the other colors being sufficient for the purpose, so that a red or blue section, or both, or many of them, unless headed by the green section, will permit its progress, and, if in store, will make it liable to seizure, except in case its life-history be noted in the books of the local inspector or assessor. The sections, when used, may be varnished on one or both sides to make them water-proof, and otherwise to protect from injury.

The advantages of my stamp are adaptation to use on articles of uncertain and accidental amount of taxation, because of uncertain value, &c.—that is, the tax may be estimated by the inspector and inserted therein. It can be used in sections, as described, for the purposes of inspection, reinspection, &c., the sections being of different colors, to indicate to the eye at once of the casual observer, as well as others, the point reached in the taxation, inspection, and movement of the goods. These sections become also a convenient and almost unimpeachable vehicle for carrying upon their face the different entries, and altogether making and continuing a complete history of the tax on the article, its various inspections, movements from place to place, ownership, proof, quality, &c., and any particulars desirable to record, and also a ready

means, as undeniable, of transferring the same to the head office of internal revenue for limited preservation and record.

The ragged accidental line becomes a certain means, in most cases, of detecting frauds, or of settling doubts, in the use of the sections, by the comparing of the ragged margin of the voucher with its real or pretended fellow number upon the package.

The numbers become a final means of detection when all others fail, because if the stamp-section is a counterfeit the signatures must be forged, the entries imitated, and appear plausible in their relation and history, and then the reinspection will discover the fraud by duplicating the number which has already been appropriated by the Government. A false history upon the face of the stamp or any one of its sections would also lead to a detection. In addition to this the stamps are not an article of sale and purchase, as most stamps are, but are, in fact, never entirely out of the hands of the Government, as, even while on the package, they are continually being followed and accounted for; are applied by the Government to the goods; watched and known in their journeyings by name, number, and previous history; are canceled by the Government in continuous successive steps in a permanent, unalterable manner; are finally sent back to the place of issue, beyond the hope of recovery and reuse, leaving scarcely nothing to the honesty of officials or others, and but little to the chances of accident or the negligence of any one. Dishonest and careless officials may handle and use them with almost as much impunity as the more meritorious.

Every step in the process is an additional means of cancellation, which is completed by the sending home of the vouchers, and, finally, of the remaining half-sections, thus leaving nothing subject to the fraud or carelessness of the user, as the use, cancellation, and all the different steps are made by the Government itself, through its officials, under the immediate supervision and full knowledge of the home office at Washington. It also affords an almost certain means of knowing that the article is safe to buy and carry and deal in generally, thereby enabling the seller to realize a fair price.

The entry of the counter-signatures by steps, and by numerous and widely-separated persons, prevents official and unofficial collusion of fraud.

The making of the home record affords a final and almost infallible means of detection, and operates as a check upon all the parties concerned.

The complication of the different processes, together with the different devices, makes it almost impossible to evade the law and the tax, while at the same time the complication

is brought about by different persons and in separate steps, simple in themselves, and easily accomplished by any official, while the aggregation of them makes a net-work of checks almost impossible to break through without detection, and the making of the home-record entry by steps hastens detection.

What I claim, and desire to secure by Letters Patent, is—

1. A blank stamp having no fixed value while in the hands of the Government until the inspector has estimated the tax through the proper means, and has entered the amount upon the face of the stamp for a specific package, the value of the stamp depending mostly upon said estimate, and partly upon the class name of the stamp.

2. A stamp made and the value fixed by the Government for a particular individual package, as shown in Figs. 2, 3, 4, 5.

3. A stamp made in separate and independent sections, mechanically, substantially as described, for the purposes named, or for other similar purposes.

4. A stamp the mechanically independent sections of which are of different colors, for the purposes named.

5. Making the different sections or portions, as described, of the same stamp vehicles for the necessary entries of inspection and reinspection, and continuing and carrying a history on their face of the movements, ownership, duty, proof, weight, measure, and (or) other matters of record pertaining to the article taxed, as an ever-present means of detection, an auxiliary in reinspection, and also a partial cancellation.

6. A stamp whose sections have duplicate and corresponding entries upon their faces to be separated, substantially as and for the purposes described.

7. The numbering of the different stamps, and also the sections of the same stamp, by various series for further means of detection, reference, cancellation, record, and identification.

8. The entry of official counter-signatures upon the face of the stamp and its sections in successive series, or by intermediate steps, for the purposes named.

9. The continuous cancellation of the stamp by the process described.

10. The final resumption of the stamp-coupons and then of the stamps proper by the Government.

11. A stamp whose face-history is connected with an official book-record at the home office, and also with the inspector's or assessor's book, for the purposes specified.

GEORGE W. BOWLSBY.

Witnesses:

J. MCKENNEY,

E. WRIGHT HALL.