

Vera Cruz Occupation (1914) Revenues

A Fiscal Philatelic study encompassing production, legal justification, and use of the several classes of Revenue stamp material employed during the 1914 United States intervention in Vera Cruz, Mexico.

Order of Exhibit

Mexican Issues

Mexican Revenue Fundamentals
1913-1914 Issue Archival Material
Legal Justification for US Actions
Renta Interior Issue
Renta Interior Sub Types
Contribucion Federal Issue
Other Revenue Classes
Tobacco Revenues

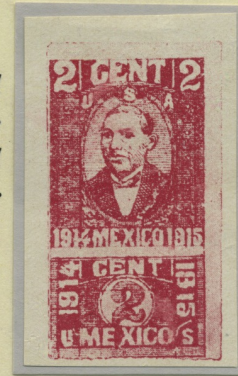
US Issues

Archival Contract Documents
Renta Interior Issue
Renta Interior Sub Types
Federal Issue
Tobacco Revenues
Wrap-up

Additional discoveries and information are always welcome!



Photogravure reproductions (coated stock) of the 1914-1915 US issue Revenue stamps supposedly issued locally by Vera Cruz authorities for education and publicity purposes



Scope: The 1914 Vera Cruz Intervention Period studying both the current Mexican (at time of intervention) and U S replacement revenue stamp issues utilizing stamps, archival material, and relevant historical documents.

Scarcity: None of this material can be considered common. Many of the items are 'discovery' examples or have significant historical importance. Highlighting of key items has not been done as all items are used to advance the story line. Monetary value is of secondary importance as this exhibit represents over 20 years of searching for material. Very few complete documents are known outside of official archives.

Research: Much of the previously published information for this area has been found to be inaccurate. Catalog information as to some varieties, values, and types of stamps has been proven to be based on 'wishful thinking' and a desire to list 'complete sets' of material. Contemporary (1914 era) notes and material from the US National Archives have allowed updated information to be presented. Previously undocumented production and plating information for the US replacement issue is now presented here.

Treatment: The 1913-1914 Mexican Revenue stamp issues are examined from their production through pre and peri intervention uses. The different classes and types are presented in the context of existing Mexican Fiscal law and 'on the ground' intervention realities. The subsequent US issues are also studied from pre production through final destruction and accounting. Much new information is presented as the study progresses.

ESTADOS UNIDOS MEXICANOS



OFICINA IMPRESORA DE ESTAMPILLAS.

— EMISSION • DE —

1913 A 1914

MEXICAN Revenue Fundamentals

Stamps: Many Revenue classes (Renta Interior, Contribucion Federal, Hilaza y Tejidos) were issued with an attached 'Talon' or coupon. These stamps could either be affixed whole to a document, or the stamp placed on the receipt with the Talon remaining in the vender's receipt book or business ledger. The stamps were cancelled or defaced for validity, and were considered as legal proof of tax payment. Stamps issued without talon (Documentos, Metales Preciosos, Tobacco) were placed intact on the page or item, occasionally surviving intact.



Manuscript and Handstamp Cancels



Tobacco Stamps (intact)



Contribution Federal, Heliza y Tejidos, and Documents y Libros stamps without Talon

Stamp Classes: Each tax or duty had a specific type of stamp as proof of payment. With the exception of Tobacco stamps all revenue issues were legally valid for only a specific July - June fiscal year. New designs were supplied annually. Documents or receipts were not considered legally valid unless the correct stamp (date & class) was affixed.

Overprints: Vera Cruz was only one of almost 250 Mexican Revenue Districts. Each Revenue District was responsible for locally overprinting it's name on the stamp resulting in wide variation. Renta interior sub type overprints used at Vera Cruz during this period were typeset in Mexico City.



*Different District overprint styles;
Uniform 'CAPITALES' overprint*

Estampillas Comunes sin Talón



\$500



\$100



\$50



\$10



\$5



\$1



50cent



25cent



10 cent



5cent



3cent



2cent



1cent

Estampillas Comunes con Talón



500



\$100



\$50



\$10



\$5



\$1



50cent



25cent



10cent



5 cent



2cent

Estampillas Especiales para Hilaz y Tejidos



\$500



\$100



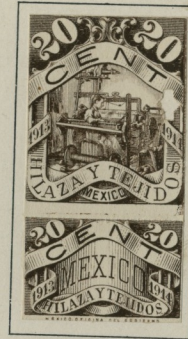
\$20



\$5



\$1



20 Cent



5 Cent



2 Cent



1 Cent

Aduanas Marítimas y Fronterizas

Contraseña



Contraseña



Estampillas para Tabacos

Tabaco Cernido y Rape Extranjero

Tabaco Cernido y Rape Nacional



1 Kilo



500 Gramos



250 Gramos



100 Gramos



1 Kilo



500 Gramos



250 Gramos



100 Gramos

Puros Importados

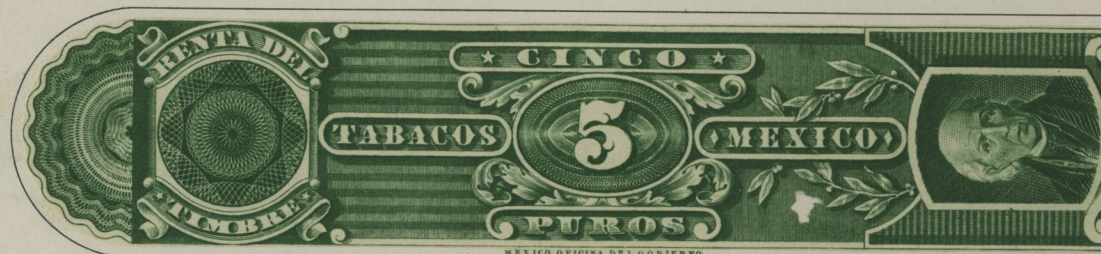
Tabacos Importados

Estampillas para Tabacos



Puros Extranjeros

Puros Nacionales



Cigarros Extranjeros

Cigarros Nacionales



Justification For US Administration of Vera Cruz Revenue Offices

Chronology

April 22, 1914: Admiral Fletcher (US Navy) 'invites' all Vera Cruz officials to continue in their duties.

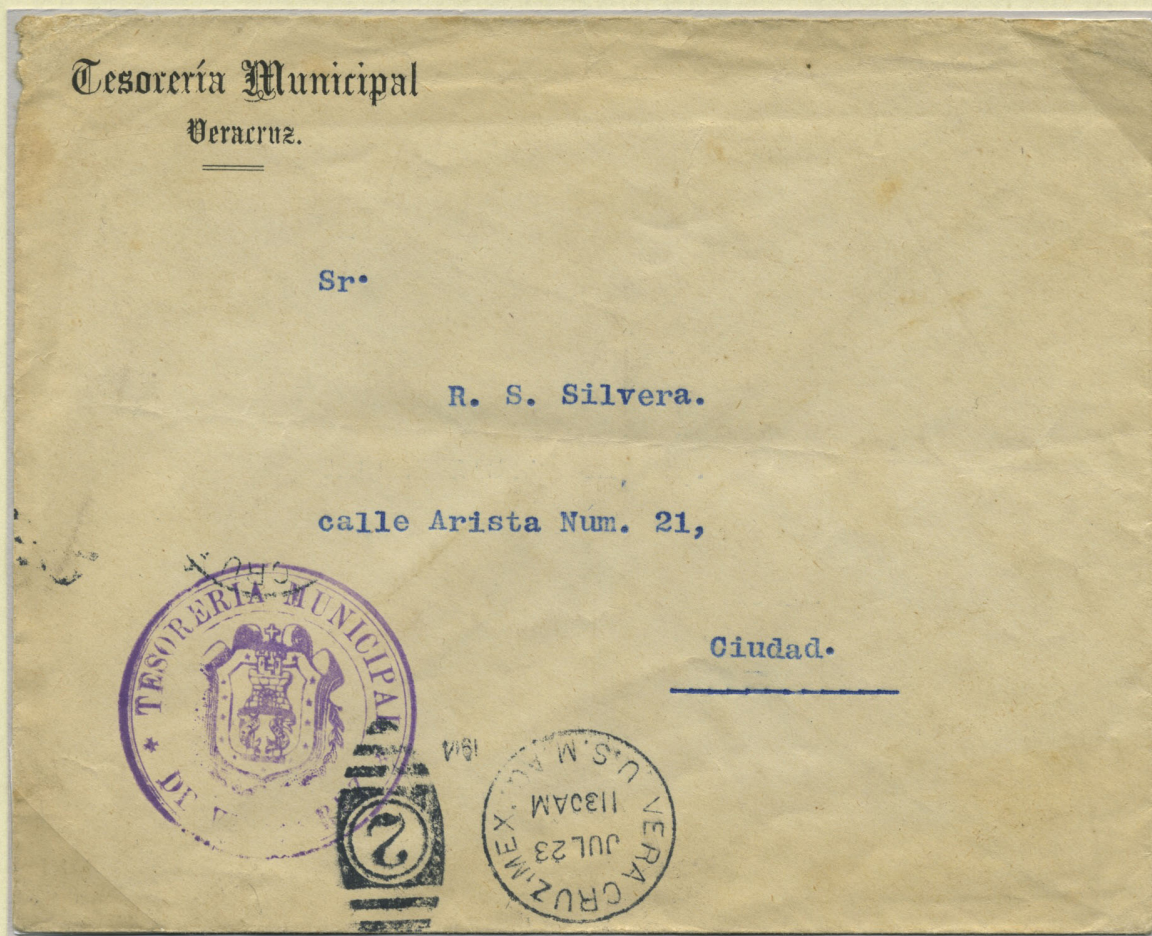
April 26: Martial Law proclaimed; (see following documents) Mexican Officials unable to continue in their duties. "[Adm. Fletcher] vested with the power and responsibility of government in all it's functions...."

May 2: General Orders #3: General Funston [Army] relieves Fletcher [Navy] as Military Governor. All funds to be deposited in the Vera Cruz Treasury which reports directly to the Military Governor.

May 6: Initial 'US GOV' surcharged Revenue Stamp sales.

May 20: Proposal for printing of US 1914-1915 revenue stamp issues submitted and accepted

Treasury, Customs, and the Post Office reported directly to the Military Governor.
All other Vera Cruz administrative offices reported through the Provost Marshal.



Official Treasury correspondence (free frank) delivered locally.

TO THE PEOPLE OF VERACRUZ

The officials of the Mexican federation and of the State of Veracruz who were in office in Veracruz at the time of the landing of the United States forces under my command have informed me of their inability to continue in the discharge of the functions of their respective offices. Although the municipal authorities of the city, with a fine consideration for the interests of their fellow citizens, ~~XXXXXXXXXXXX~~ have, in reply to my request, resolved to continue in the performance of their respective duties, there is no provision in the municipal laws and ordinances for the performance of many important functions of government.

These facts have created a condition which requires the adoption of different measures than those proposed in my ~~XXXXXX~~ proclamation of the 22nd instant. Therefore, in order to afford to the inhabitants of Veracruz and of the other territory hereafter described the privileges of a government exercising all the functions necessary for the establishment and maintenance of the fundamental rights of ~~XXXXXXXXXX~~ ^{men} I do hereby, under my authority as commanding officer of the military forces of the United States of America, proclaim that martial law exists in the City of Veracruz and the territory under my command. ~~such addition~~

Original [carbon] signed and annotated draft of April 26th Declaration of Martial Law. Spanish translation, and public notice [broadside] of same.

These documents formed the legal basis for US military administration of Vera Cruz civil government including revenue collection and expenditures.

~~my forces of the United States.~~ *my forces.*

I further proclaim, in accordance with the law of nations and the usages, customs and conventions of my own and other governments, that I am vested with the power and responsibility of government in all its functions and branches throughout the territory above described. The proper administration of such government by martial law will be provided for in regulations to be issued from time to time as required, by ~~XXXXXXXXXXXX~~ ^{the} commanding officer of the forces of the United States of America.

Done at the City of Veracruz this twenty sixth day of April, A. D. 1914.

Fletcher

PROCLAMA

AL PUEBLO DE VERACRUZ

~~XXXXXXXXXX~~ Las autoridades de la Federación Mexicana y del Estado de Veracruz que ejercían sus funciones en Veracruz cuando se desembarcaron las fuerzas de los Estados Unidos de América bajo mi mando, me han participado ^{podrían} que no ~~podrían~~ continuar en el desempeño de sus cargos respectivos. Aunque las autoridades municipales de esta ciudad, vigilando por los intereses de sus conciudadanos, y correspondiendo a mi indicación, han resuelto continuar en el ejercicio de sus ^{cargos} ~~funciones~~, las leyes y disposiciones municipales no son suficientemente amplias para hacer efectivas muchas funciones indispensables al gobierno.

Estos hechos han dado lugar a una situación que hace necesaria la formulación de medidas distintas a las que fueron propuestas en mi proclama de 1 22 del actual. Por lo tanto, y a fin de proporcionar a los habitantes de Veracruz y del territorio a que después se hará ~~referencia~~ los privilegios que emanan de un gobierno que ejerce las funciones adecuadas para establecer y mantener los derechos fundamentales del hombre, por la presente, y ~~XXX~~ ^{en las facultades} virtud de ~~XXXXXXXXXX~~ que poseo como comandante de las fuerzas militares de los Estados Unidos de América, decreto que está vigente y rige la ley marcial en la Ciudad de Veracruz y el territorio contiguo que se halla ocupado por las fuerzas de mi mando, ^{extensiva} y que dicha ley marcial se hará ^{extensiva} al territorio que sea ocupado posteriormente por mis fuerzas.

Además decreto, de acuerdo las disposiciones del derecho internacional, de los usos y costumbres y de los convenios de mi gobierno y de otros gobiernos, que me hallo investido, dentro del territorio aludido, con las facultades y obligaciones de gobierno en todas sus atribuciones y divisiones. Las medidas para hacer efectivo dicho gobierno se harán constar en reglamentos que se publicarán cuando lo exijan las circunstancias, por el comandante de las fuerzas de los Estados Unidos de América.

Expedido en la Ciudad de Veracruz hoy veintiseis de abril de 1914.

FLETCHER

Contra Almirante de la Armada de los Estados Unidos,
Comandante de las fuerzas de los Estados Unidos de América en posesión de Veracruz.

Proclama al Pueblo de Veracruz

LA FUERZA NAVAL DE TODOS LOS CIUDADANOS
LOS ESTADOS UNIDOS QUE PACIFICOS PUEDEN CON-
ESTAN BAJO MI MANDO FIADAMENTE PERMANE-
HAN OCUPADO TEMPO- CER DEDICADOS A SUS
RALMENTE LA CIUDAD DE USUALES OCUPACIONES.
VERACRUZ PARA INSPEC- SEGUROS DE QUE SERAN
CIONAR LA ADMINISTRA- PROTEGIDOS EN SUS PER-
CION PUBLICA, A CAUSA DE SONAS Y PROPIEDADES,
LOS DISTURBIOS QUE AC- ASI COMO EN SUS CORREC-
TUALMENTE REINAN EN TAS RELACIONES SOCIA-
MEXICO. LES

TODOS LOS EMPLEADOS EL COMANDANTE SUS-
QUE SIRVEN A LA MUNICI- CRITO, DA SEGURIDADES
PALIDAD DE ESTE PUER- DE QUE NO TENDRA IN-
TO QUEDAN INVITADOS Tervencion con las au-
PARA CONTINUAR EN EL TORIDADES CIVILES, SINO
DESEMPEÑO DE SUS FUN- EN CASOS DE ABSOLUTA
CIONES COMO LO HAN NECESIDAD Y LLEVANDO
HECHO HASTA AHORA. SIEMPRE POR MIRA LA
OBSERVANCIA DE LA LEY

LAS AUTORIDADES MILI- Y EL ORDEN.
TARES NO INTERVENDRAN EL RECAUDO DE CON-
EN LOS ASUNTOS DE LAS TRIBUCIONES E INVER-
CIVILES Y ADMINISTRATI- SION DE ELLAS, SE CONTI-
VAS MIENTRAS EL BUEN NUARA HACIENDO EN LA
ORDEN Y LA PAZ NO SE MISMA FORMA QUE HASTA
ALTEREN EN LA POBLA- EL PRESENTE Y CONFOR-
CION. ME A LA LEY.

EL CONTRA-ALMIRANTE

F. F. FLETCHER.

Plate Proofs with Security Punch



MEXICAN Issue - Renta Interior (Interior Tax)

Design: Father Hidalgo

\$0.01 - \$10: Single Color; Sheet of 30 (30 stamp/talon units)

\$50 - \$500: Two Colors; Sheet of 5

Soft wove, pregummed paper

Vera Cruz Use

Vera Cruz was one of over 250
Mexican Tax Offices

10 Month Pre Intervention Use
(1 July 1913 - late April 1914)



Two types of 'VERA CRUZ' handstamp overprint

4 x 25 mm (most common)

2.5 x 22 mm (less common)

Note straight edges on top of stamp/bottom of talon on \$50 and above.

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.01 Olive Gray

8 Week Intervention Use
(Early May - 30 June 1914)



Largest Known Multiple



'GOV USA' Overprint Known in Violet, Black, and Blue.

Sales quantities in prior literature not accurate. Total Revenue Stamp sales for the May - June period were 71% (monetary value) of the July - November period. One oft quoted scholar took 71% of the July - November quantity sales for each stamp type and value and stated that this was the quantity sold of that same stamp type for the May - June period.

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.02 Green

Workhorse Value of Series



'VERA CRUZ'
& 'GOV USA'



'GOV USA' Overprint Variations

June 30 Last Day Use
Reentry at Top



Two (U & L) Panes/Sheet
30 Stamps/Pane (10 x 3)
Number at Top Right
Roulette 13
Imperf Selvege

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.02 Green

Pane of 30

'GOV USA'
Overprint

8245N



MEXICAN Issue - Renta Interior (Interior Tax)

\$0.05 Orange

'VERA CRUZ' & 'GOV USA'



**Note variation in both 'VERA CRUZ' and 'GOV USA' Overprints
(Color, Position, Orientation)**

'GOV USA'



*Replacement stamps from storeroom. Wide variation in handstamp
overprint application during 8 week validity period of these stamps.*

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.10 Ultramarine

'VERA CRUZ' & 'GOV USA'



'GOV USA'



Note variation in Ultramarine stamp color especially with the unused stamps.

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.25 Brown

'VERA CRUZ' & 'GOV USA'



'GOV USA'



Though total monetary value of stamp sales for the 8 week (early May - June 30th) period is known, breakdown by individual stamp type and value is not. All 'Renta Interior' stamp values were issued to the Vera Cruz Revenue Office during the 1913-1914 fiscal year, however stamps bearing the additional 'GOV USA' overprint have not yet been recorded for some values.

MEXICAN Issue - Renta Interior (Interior Tax)

\$0.50 Sepia

'VERA CRUZ' & 'GOV USA'



May 8 1914
E K U

Known used
May 8 - June 30



'GOV USA'



MEXICAN Issue - Renta Interior (Interior Tax)

Peso Values:

\$1 Violet

\$5 Blue

\$10 Carmine

'VERA CRUZ' & 'GOV USA'



'GOV USA'



June 30 1914
Revenue Office Cancel



Probably used as part payment
for ledger book fee @ \$0.10/page.
(See 'Documentos y Libros')

Most 'High Value' stamps [95% by one estimate] were used for 'Bebidas Importadas' (Imported Beverages) duties. The \$500 Renta Interior stamp has not yet been noted from Vera Cruz during the intervention period. After only 8 weeks use these stamps were replaced on July 1st with the locally produced U S 'Juarez Head' Renta Interior as per then current Mexican Fiscal Law.

Mexican Issue - Renta Interior - Bebidas Importadas

Pre Intervention Usages

1913-1914 Mexican Renta Interior issue stamps are known with several different overprints for specific duties. Bebidas Importadas [Imported Beverages], Impuesto Minero [Mineral Tax], Seguros [Securities], Vinos y Licores [Wines and Liquors], Capitales [Bonds], and Alcohols [Alcohols] are some examples. While most of these overprints were probably typeset at the Government Printing Works in Mexico City some are of local manufacture.

All are handstamped 'VERA CRUZ' with a typeset 'Bebidas Importados'.

Two types known: Wide letters 2 mm tall (usual type)
Narrow letters 3 mm tall (uncommon)

Wide letters 2 mm tall



Narrow letters 3 mm tall



Mexican Issue - Renta Interior - Bebidas Importadas

Used During US Intervention

Stamps present in the salesroom at the start of the Intervention were already handstamped 'VERA CRUZ'. Additional supplies drawn from storage did not have the 'VERA CRUZ' name applied. All stamps bear the violet vertical 'GOV USA' handstamp.

Known only without talon (coupon).

'VERA CRUZ' & 'GOV USA'
Handstamps

'BEBIDAS IMPORTADAS'
Wide letters 2 mm tall



Multiples uncommon



Mexican Issue - Renta Interior - Bebidas Importadas

Used During US Intervention



'BEBIDAS IMPORTADAS'

Wide letters 2 mm tall

(No 'VERA CRUZ')



'VERA CRUZ'

Handstamp

'BEBIDAS IMPORTADAS'

Narrow letters 3 mm tall

Mexican Issue - Renta Interior - Capitaes (Financial Instruments)

Used During US Intervention

Subclassification of Renta Interior Taxes
Applied on Instruments encompassing Capital Funds or Subscriptions

‘VERA CRUZ’

Handstamp

‘CAPITALES’

Wide letters 2 mm tall



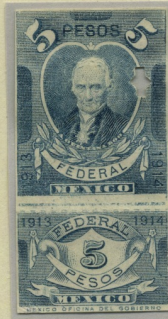
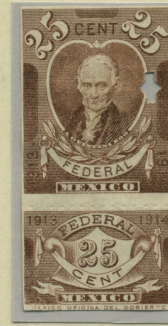
These stamps were present in the Revenue Sales Office at the beginning of the intervention.

‘BEBIDAS IMPORTADAS’ and ‘CAPITALES’ are the only two out of several possible overprinted 1913-1914 Mexican Renta Interior stamp subclasses known to date from the Vera Cruz Revenue Office during the Intervention period.

There was probably little demand for this class of revenue stamp as Mexican economic activity became increasingly depressed during the Intervention and ongoing Mexican Civil War periods.

MEXICAN Issue - Contribucion Federal (Federal Tax)

Plate Proofs with Security Punch

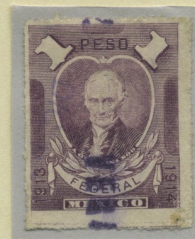


Stamps representing payment of Mexican Federal obligations

**Portrait: Quintana Roo
Valid from July 1st 1913 - June 30th 1914**

**Validated locally with District name
[VERA CRUZ]
(not valid without name)**

Pre-Intervention usages with Vera Cruz overprint

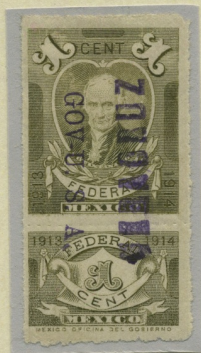


*In use for 10 months until Intervention. Sales information not available.
Vera Cruz overprinted stamps are difficult to locate even though Vera
Cruz was the main Mexican commercial port and center of commerce.*

MEXICAN Issue - Contribucion Federal (Federal Tax)

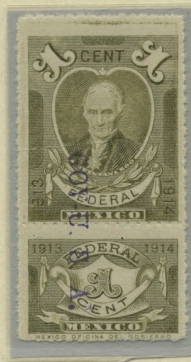
Used during US Intervention

Centavo Values



Stamps present in the sales room at the start of the intervention bore the 'VERA CRUZ' overprint prior to application of the 'GOV USA' overprint

These are some of the scarcest Intervention Revenue items.



Later inventory from the storeroom bear only the 'GOV USA' handstamp

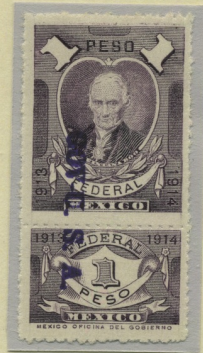
Mexican Issue sales figures in the literature are not accurate. It is known that overall revenue stamp receipts during the May 3rd - June 30th period were 71% of those from July 1st - November 23rd period.

Stamp sales by value for the July - November period are known, and the researcher multiplied those quantities by 71% to obtain his 'sales results'!

MEXICAN Issue - Contribucion Federal (Federal Tax)

Used during US Intervention

Peso Values



Largest known multiple



**Discovery copy
MEPSI Cert**

These stamps were only valid for the 8 week period May 3rd - June 30th 1914. They were replaced with the US produced issue on July 1st as per Mexican Revenue Law.

MEXICAN Issue - Metales Presiosos (Precious Metals)

Besides the two main Revenue Stamp classes (Renta Interior including it's subclasses, and Contribucion Federal) there were several additional groups. Each (except for tobacco) was required to be issued in a different design each fiscal year. Only the current year's stamps were considered valid.

During the 1913 - 1914 stamp period these classes included 'Documentos y Libros (Documents and Books)', 'Hilaza y Tejidos' (Textles), 'Metales Presiosos' (Precious Metals), and various types of Tobaccos. The Tobacco classes were not included in the annual stamp design changes.

Specific Revenue Stamp series for payment of Precious Metals/Bullion fees
No 'VERA CRUZ' District Name



'GOV USA' Handstamp

Mexican Revenue Laws were very specific in their requirements as to rates, accounting, retention of records, and use of designated classes of Revenue Stamps for their intended purposes. For example one can only use the Hilaza y Tejidos stamps when paying taxes due for textiles. Metales Presiosos would not be recognized even though the monatery amount was correct. Documents and receipts bearing 'out of date' or 'out of class' revenue stamps were NOT considered valid. This was done to facilitate the strict accounting required.

Plate Proofs with Security Punch
(No Talon)



MEXICAN Issue - Documentos y Libros (Document and Book Tax)

Soft Pregummed Paper

Sheet of 100 - upper and lower panes of 50



31534

MEXICAN Issue - Documentos y Libros (Document and Book Tax)

**Specific Revenue Stamp series for payment of Ledger Book and related fees
Small 'VERA CRUZ' District Name**

Design: Portrait of Don Mariano Matamoros

Pre Intervention



'GOV USA' Handstamp



'GOV USA' Handstamp applied individually and also in rows of 10

Known in Black, Blue, and Violet

**Document: \$5.00 (2 strips of \$0.25 x 10) + \$10 x 2 Renta Interior
as payment for 250 page ledger book assessed at \$0.10/page**

*Note missing 'GOV USA' on 4th stamp of each row
and weak impression on 10th stamp of lower strip*



Num 504

Consistiendo de 50 folios atados, esta y las ultima
autorizadas con la firma del B. ap. James S.
Taylor Administrador Municipal de la Renta
del Timbre y las intermediarias con el sello de la
oficina de su cargo. Se destina para Libro
diario del Sr. Pablo Sanchez de
edad

Veracruz, Veracruz de 1914

Mexican Issue - Hilaza Y Tejidos (Yarns and Fabrics [Textiles])

**Specific Revenue Stamp series for payment of Textile fees
No 'VERA CRUZ' District Name**

Pre Intervention



Usual 'GOV USA' Handstamp



Large 'U S A' Handstamp



Usually Manuscript cancelled

Large 'U S A' handstamp unique to this stamp series

MEXICAN Issue - Tobacco

National (Domestic Mexican) Cigars

(Perf 11.5 x Imperf)

Handstamp Ovpt Violet "GOV. U. S. A."

25 Cigars: quantity sold unknown

(5 and 10 Cigar stamps not yet recorded)



Domestic Tobacco
Black Surcharge (Perf 12)



Surcharge:

*"National - 100 Gramos
Tabaco Cernido Y Rape
Gov. U. S. A."*

Imported Tobacco
Red Surcharge (Perf 12)



Surcharge:

*"100 Gramos
Tabaco Cernido Y Rape
Gov. U. S. A."*

Tobacco stamps were valid indefinitely as opposed to other classes of Mexican revenue stamps which were valid only for a specific fiscal year.

U.S. authorities used Mexican stamps until supplies were exhausted.

US Issues - Renta Interior and Contribucion Federal

Designed and printed by National Type and Paper Company office in Vera Cruz as per existing Mexican Revenue law under US authority. Equipment and supplies from US and local sources.

Design source: Renta Interior (Local Revenue): Benito Jaurez
Contribucion Federal (Federal Surcharge and Fees): Indian Head (after Moctezuma)

Stamp dimensions: 21.5 x 42 mm consisting of stamp and detachable talon (coupon)

Unwatermarked poor quality wove paper 0.067 mm thick, Lithographed in sheets of 50 (10 x 5) or 10 (5 x 2) [\$5 Renta Interior known, \$50 and \$100 values possible]. Gummed and perforated manually after printing.

Printed by lithography with a single stone for each value except \$0.02 which utilized two stones. Many values have two identifiable transfer types (unpublished research). \$50 and \$100 were produced in two colors sharing a common central design which probably required a single stone, and separate vignette stones. Like values had the same color in each series.



Compound Die Proof
Renta Interior and
Contribucion Federal Designs

Discovery copy

Printer's carbon copies of Official stamp proposal, Army
Justification, and signed agreement are also presented.

Quantities printed and sold are derived from contemporary records and recollections of personnel present during these events. Though they are mostly consistent, there are some discrepancies which are noted where indicated. Initial stamp production quantities were based on expected annual requirements. The intervention ended less than 5 months after these stamps were introduced, and sales figures are consistent with a 5 month usage period.

NATIONAL PAPER & TYPE COMPANY

VERACRUZ,

MEXICO

I. H. JACOBS,
MANAGER.

P. O. Box. 220.

PROPOSAL FOR FURNISHING REVENUE STAMPS.

Capt. H. B. Fiske.
Genl Finance Agent,
U.S. Expeditionary Forces in Veracruz.
Veracruz.

Veracruz, May 20, 1914

Dear Sir:-

With reference to making lithographed and printed Revenue Stamps for Fiscal Year 1914-1915, as per list furnished us, dated Veracruz, May 14, 1914, covering a little more than 4,000,000 stamps, total value \$1,692,806.80, Mexican money, with the change of making Estampillas Comunes instead of Contribucion Federal, but overprinting on same "Contribucion Federal" on the corresponding stamps, we beg to advise that we will accept the making of said stamps, making delivery of same by the end of June or early in July, 1914, the time of delivery depending, however, on our ability to secure prompt and quick transporthations for the material we will need to import to make said stamps, and of the men, in case we find it necessary to bring from the U.S. one or more men.

Our price for the making of said stamps would be \$7750.00 gold, U.S. cy. or its equivalent in Mexican money, taking for basis the price of exchange on New York we would have to pay on the dates of receiving payments.

If for any reason, you find it desirable to cancel contract, you would pay us \$4000, if cancellation be made before the 3rd. of June, 1914; \$6000 if cancellation be made after June 3, but before June 15, 1914; and \$7750, if cancellation be made after June 15 and before or after July 5, 1914. These amounts are in gold, U. S. cy., but the government has the option to pay us in Mexican money on the basis indicated in paragraph two of this proposal. *Ord*

Payments on this contract to be made on and in proportion to deliveries.

It is understood that you will furnish us free of charge a suitable room in the Timbre building, so that we can install part of our machinery, etc. to do certain work there, we agreeing to take away our machinery, etc. from your building as soon as we finish the work for which we will need said machinery in making the stamps.

Yours very truly,

NATIONAL PAPER & TYPE CO.

I. H. Jacobs
Mgr.

Veracruz, May 20, 1914.

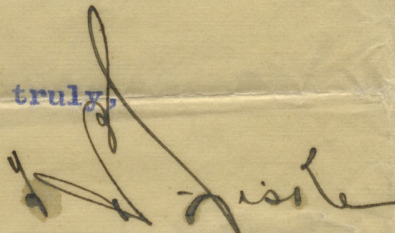
The National Paper & Type Co.,

Veracruz, Mexico.

Gentlemen:

We hereby accept the terms of your proposal dated Veracruz, Mexico, May 20, 1914, for lithographing and printing revenue stamps for the price therein stated of \$7750. U. S. Currency, or its equivalent in Mexican money at the price of exchange on New York on the dates of payment.

Yours truly,



Capt. 28th Infty.,

Chief, Finance Dept.,

Provost Marshal General's Office.

Original production proposal
for US issued Vera Cruz
revenue stamps (amended,
signed carbon copy).
[previous page]

Original US Provost
Marshal's signed acceptance
of contract.
[this page]

File copy of General Funston's
(Vera Cruz US Military
Governor) justification for
Revenue Stamp production to
US Army Adjutant General.
[following page]

*These documents were probably maintained on file at the
Vera Cruz offices of the National Paper & Type Company.*

OFFICE OF THE MILITARY GOVERNOR,

Veracruz, Mexico, May 23, 1914.

From: The Military Governor.

To: The Adjutant General of the Army.

Subject: Printing of Revenue Stamps.

1. Mr. J. H. Jacobs of this city has been given the contract for manufacturing revenue stamps.

2. The supply of stamps is nearly exhausted and no additional supply can be obtained from the City of Mexico. A large proportion of the local Federal revenue is derived under Mexican Law from the sale of stamps.

3. Mr. Jacobs who represents the National Paper and Type Co. of 31 Burling Slip, New York City, left for the United States on the Monterey, in order to obtain paper and certain technical assistance.

4. I would request that the War Department, should it be necessary, give to Mr. Jacobs, his assistants and the material he will bring with him, such facilities as there may be for his return to this place.

5. Commercial communication with the United States is uncertain and haste in the manufacture of the stamps is necessary if the revenues are to be properly collected.

FREDERICK FUNSTON,

Brigadier General, U.S. Army,
Military Governor.

nc

US Issue - Renta Interior

\$0.01 Yellow

100,000 Printed

50,000 Sold (50.00%)



Perf 12 H & Roulette 13 V
Sheets of 50 (10 x 5)

1 Transfer Type Identified



Used



Perf 12

Manually fed perforation equipment coupled with severe production pressures resulted in many production varieties.

Final finishing (gum application, perforating) of the sheet stamps after printing may have been deferred until the stamps were needed by the Revenue Office.

US Issue - Renta Interior
\$0.01 Yellow



Shifted Vert Roulette



Perf 12 H & Roulette 13 V
Perf 12 at Right



Perf 12 H & Roulette 13 V
Perf 12 at Left



Perf 12 H; Double Roulette at Right

US Issue - Renta Interior

\$0.02 Carmine

1,800,000 Printed
346,600 Sold (19.26%)

The \$0.02 value was the 'workhorse' of US Revenue Issues. It is the only value which required two litho stones with two identifiable transfer types each. It is the most commonly encountered stamp in used condition.



Roulette 13



Perf 12



Imperf Vert



P 12 H/R 13 V



Dual Roulette 13 and Perf 12

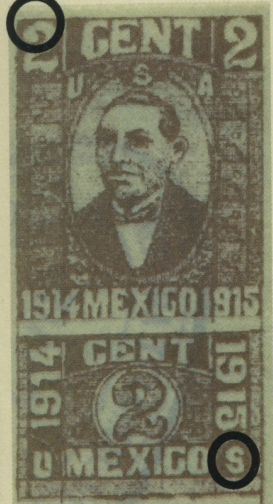
Type I



Stamp: Flat top
Left '2'

Talon: More
formed 'S' of
'US'

Type II



Stamp: Round
top Left '2'

Talon: Cruder
'S' of 'US'

Stone I



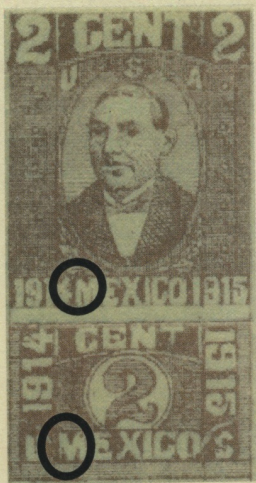
I	II
I	II

Stone II



IV	III
IV	III

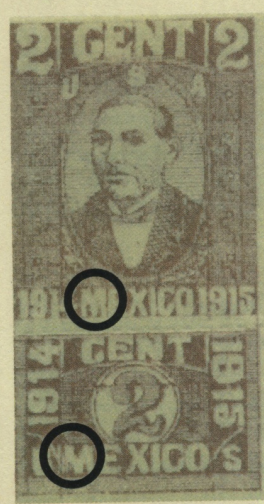
Type III



Stamp: Angled
Left shoulder of
'M'

Talon: Thin Left
leg 'M' of
'MEXICO'

Type IV



Stamp: Squared
Left shoulder of
'M'

Talon: Thicker
Left leg 'M' of
'MEXICO'

\$0.02 Carmine

Variations of Carmine Shade and Ink Intensity



Roulette 13

Perf 12



Normal \$0.50
Rose



\$0.02 Rose
Error



Normal

Normal

\$0.02 Rose
Error



\$0.02 x 3 on Receipt Fragment
Talons in Vender's Receipt Book

Color and perforation variations resulted from need for large quantity of stamps to be produced in brief period of time under suboptimal working conditions.

US Issue - Renta Interior

\$0.03 Dark Brown

40,000 Printed
200 Sold (0.50%)

Type I



Stamp: "CE" of 'CENT'
separated

Talon: Dot at base of
'U'

Type II



Stamp: 'CE' of 'CENT'
close

Talon: No dot at base
of 'U'



Roulette 13



Unused
With Gum



Used

Imperf, No gum

*Perforation and gumming
of printed stamp sheets
performed as needed.*



Transfer Layout for Sheet of 50
(Next Page)



US Issue - Renta Interior

\$0.05 Blue

2 Transfer Types

Type I



Stamp: Wide spacing
on Right '5'

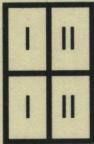
Talon: No 'Beak' on
Right tip of '5'

Type II

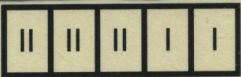


Stamp: Narrow
spacing on Right '5'

Talon: 'Beak' on Right
tip of '5'



Dual Perf 12 & Roul 13



US Issue - Renta Interior

\$0.05 Blue

200,000 Printed

64,700 Sold (32.35%)



Roul 13



Perf 12



P 12 H/R 13 V



Dual P 12/R 13
(Rev.Shown)



Normal



Partial Offset
(Dual Perf)



Complete
Offset

These are offset or 'kiss' impressions resulting from the sheet being placed on top of a sheet which was not completely dry. Note that the gum has been applied over the inked impression. They are NOT 'Printed on both sides' stamps. The current catalog listing refers to these stamps, not the true variety which has not yet been recorded.

US Issue - Renta Interior

\$0.10 Light Brown

200,000 Printed

70,247 Sold (35.12%)



Roul 13



Perf 12

Production pressure led to the various perforation varieties. Initial 12 gauge perforation was soon supplanted by the roulette 13 style. Some values are known with compound separation types, and also parallel roulette and pin types due to lack of attention during production.

All 'Bebidas Importadas' stamps except for the \$0.01 and \$0.02 values are only known perf 12. The \$0.02 is roulette 13, and the \$0.01 is known with several types of perforation varieties.

US Issue - Renta Interior

\$0.10 Light Brown

2 Transfer Types

Type I



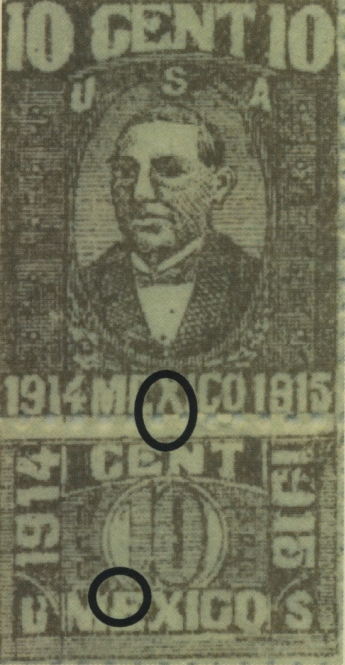
Stamp: One 'Button' on Shirt'

Talon: No 'Comma'



Used on Fragment

Type II



Stamp: Two 'buttons' on shirt

Talon: 'Comma' at Left of '1' of '10'



US Issue - Renta Interior

\$0.25 Yellow Green

80,000 Printed
35,200 Sold (44.00%)



Roul 13



Perf 12



Perf 12



Manuscript

One source states that 262,000 \$0.25 stamps were sold. This may have resulted from transcription error (decimal point shift). The \$0.02 value was produced in this quantity utilizing two distinct lithographic stones with many production variations. There are many more surviving \$0.02 than \$0.25 value stamps. The overall evidence supports 80,000 \$0.25 stamps printed with 32,200 sold.



Handstamp



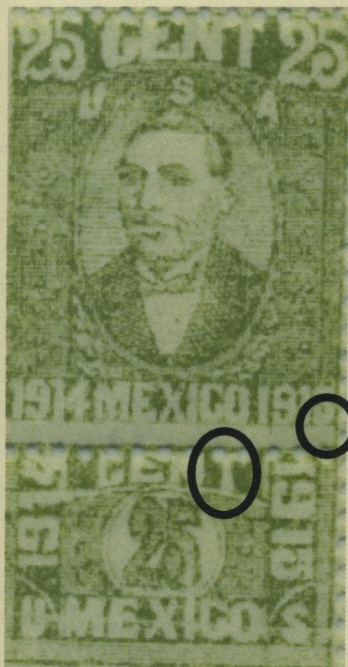
Document Fragment/Manuscript Cancel

US Issue - Renta Interior

\$0.25 Yellow Green

2 Transfer Types

Type I



Stamp: No Dot under
'5' of '1915'

Talon: Long 'T' of
'CENT'

Type II



Stamp: Dot under '5'
of '1915'

Talon: Short 'T' of
'CENT'



US Issue - Renta Interior

\$0.50 Rose

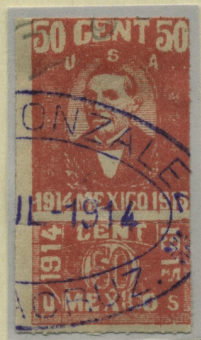
70,000 Printed

13,000 Sold (18.57%)

2 Distinct Color Shades



Pale Rose



Deep Rose



Pale Rose



Deep Rose



Roulette 13



Perf 12

Color and perforation variations resulted from need for large quantity of stamps to be produced in brief period of time under suboptimal working conditions.

US Issue - Renta Interior
 \$0.50 Rose

2 Transfer Types

Type I



Stamp: Right Vert guideline extends up
Talon: 'Blob' at base between '5' & '0' of '50'

Type II



Stamp: No Guideline extension
Talon: 'Triangle' at base between '5' & '0' of '50'



US Issue - Renta Interior

\$1 Green

150,000 Printed

38,150 Sold (25.43%)



Used

Roulette 13
Sheets of 50 (10 x 5)

1 Transfer Type Identified



\$ Issue - Renta Interior

\$5 Orange Red

10,000 Printed

5140 Sold (51.40%)

1 Transfer Type

Sheets of 10 (5 x 2)

This is the only value which has selvage to confirm sheet size.

Sheets of 50 may also have been produced, but multiples are not available to confirm this. It is also possible that other values may have been produced in sheets of 10, but multiples with selvage have not yet been located.



Constant variety at
Position 8



Used
Perf 12



3	4	5
8	9	10



Normal

US Issue - Renta Interior

\$10 Gray Brown

7000 Printed

4230 Sold (60.43%)

2 Transfer Types



Type I

Type II

Used



Stamp: Dot on upright of 'P' in 'PESOS'

Stamp: No dot on 'P' of 'PESOS'

Talon: Round 'O' of 'MEXICO'

Talon: Blunted base 'O' of 'MEXICO'



Perf 12

US Issue - Renta Interior

\$50 Red/Light Brown

1200 Printed

336 Sold (28%)



Imperf
No gum

May be Plate Proof or unfinished stamp as need for high value stamps very limited. There were many production problems as demonstrated by the perforation varieties, and nonessential finishing as stamps may have been differed until they were needed.

\$100 Blue/Dark Brown

1000 Printed

130 Sold (13%)



Perf. 12



Largest Known Multiple

Personnel present in Vera Cruz during the intervention estimated that 95% of the high value, and up to 75% of the lower value US Renta Interior stamps were surcharged 'Bebidas Importadas'.

Sales Receipt bearing \$8.20 (~1% of sales amount) in various US issued Internal Revenue stamps. Stamps placed on document, talons (coupons) placed in vender's receipt book.

VENTA N° 95881 Orden N. 1182 Folio del talonario 102
Veracruz, 11 de Agosto de 1914
Señor *The Chemical Manufacturing Co. Mexico* DEBE
A ISIDORO DE OCHOA & CIA.

Por los siguientes efectos comprados con intervención del Señor *Conto* á pagar en esta *Conto* en moneda de plata ú oro, dando pagaré por el importe, sin que haya lugar á reclamación después de pasado el término de OCHO DIAS. De no ser pagada esta factura á su vencimiento, cargaremos intereses, al 12% anual, y situación, caso de que giremos á su cargo.

LAS MERCANCIAS DESDE QUE SALEN DE NUESTRO ALMACEN, CAMINAN DE CUENTA Y RIESGO DEL COMPRADOR.--A NADIE AUTORIZAMOS A VARIAR NUESTRAS CONDICIONES DE VENTA NI ES VALIDA NINGUNA ENTREGA DE EFECTIVO QUE SE HAGA SIN NUESTRA ORDEN POR ESCRITO.--NUESTROS PRECIOS SON AL CONTADO, AL DAR PLAZO CARGAMOS 10% MENSUAL POR INTERESES.

TALLERES DE TIPOGRAFIA "EL ANCLA" DE ISIDORO DE OCHOA & CIA

50 Cajas Lopa lata Charcoal	1625	812.50
TC 20x14		
Timbres R Ynte	820	
Conduccion	4 -	
frete por cob		
<i>Nota</i>		
<i>Rece</i>		
	\$	814.70 ✓

La mercancia va Consig^o Aduanas
notifiquese a todo

Sales receipt for 50 cases of charcoal in the amount of \$812.50 plus tax and handling.
Exchange rate for Mexican peso was around 4:1 (US 25c) against the US Dollar at this time.

US Issue - Renta Interior - Bebidas Importadas

Centavo Values

1913-1914 and 1914-1915 Mexican Renta Interior issue stamps are known with several different overprints for specific duties. Bebidas Importadas [Imported Beverages], Impuesto Minero [Mineral Tax], Seguros [Securities], Vinos y Licores [Wines and Liquors], Capitales [Bonds], and Alcohols [Alcohols] are some types. US authorities at Vera Cruz overprinted only the 'Bebidas Importadas' on their Renta Interior stamp issue.



P 12 H, R 13 V



Perf 12 H, Roul 13 V
Pair



R 13 @L, P 12

With the exception of the 1c and 2c values, all stamps are Perf 12.



Roul 13



Typographed overprint 'Bebidas Importadas' over stamp and talon. These were prepared early in the overall stamp production process as there are fewer perforation varieties known then on the unoverprinted issue. All copies known are used without talon. The 3c 'Bebidas Importadas' value was probably not produced. None are known.

US Issue - Renta Interior - Bebidas Importadas

Peso Values

Perf 12



An estimated 95% of \$10, \$50, and \$100 value US Renta Interior , and up to 75% of other values were surcharged/used for Bebidas Importadas (Imported [Alcoholic] Beverages). All are without Talon (coupon), and none are known on document. Few multiples exist.

US Issue - Federal

Issued July 1st, 1914 in order to comply with Mexican Revenue law for collection of Federal taxes.

Design: Head of Indian (possibly Moctezuma). Litho in sheets of 50 (possible sheets of 10 for high values) on soft, poor grade paper. Perf 12, Roul 13, or combination of both. Issued in 8 values of \$0.01, \$0.05, \$0.25, \$1.00, \$5.00, \$10.00, \$50.00, and \$100.00. One litho stone per value, two transfer types identified on some values. Printed locally by National Type and Paper Company in Vera Cruz.

\$0.01 Yellow

85,000 Printed

35,500 Sold (41.76%)

1 Transfer Type



Roulette 13



Imperf
between
stamp &
talon

Discovery
copy



Perf 12

US Issue - Federal

\$0.05 Blue

95,000 Printed

45,000 Sold (47.37%)

2 Transfer Types



Perf 12



P 12 Horiz; Roul 13 Vert



Type I

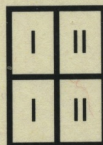


Stamp: Thin 'L' of
'FEDERAL'

Talon: Bulge on 'C'
of 'CENT'



Perf 12



Type II



Stamp: Wider 'L' of
'FEDERAL'

Talon: Thiner 'C' of
'CENT'

Most production varieties are noted on lower value stamps as they comprised the bulk of production.

US Issue - Federal

\$0.25 Yellow Green

80,000 Printed
30,050 Sold (37.56%)

2 Transfer Types



Type I



Stamp: Open 'C' of
'CENT'

Talon: '2' and '5' of
'25' separated

Type II



Stamp: Closed 'C'
of 'Cent'

Talon: '2' and '5' of
'25' touching



Roul. 13
Sheets of 50

Transfer Types

US Issue - Federal

\$1 Green

65,000 Printed

25,000 Sold (38.46%)

2 Transfer Types



I	II	I	II	I	II
I	II	I	I	II	II

Type I



Stamp: Horiz
filling 'O' of 'PESO'

Talon: Thin lower
leg 'E' of 'PESO'

Used



Roulette 13
Sheets of 50 (10 x 5)

Type II



Stamp: Vert filling
'O' of 'PESO'

Talon: Legs of 'E'
equal thickness

US Issue - Federal

\$5 Orange Red

13,000 Printed

4500 Sold (34.61%)



Used



**Perf 12,
Sheets of 50 (10 x 5)
Few multiples recorded**

1 Transfer Type Identified

**(Subject to revision if additional
study material becomes available)**

US Issue - Federal

\$10 Gray Brown

6000 Printed
3100 Sold (51.67%)



Perf 12
(Normal)



Used

Perf 12 Horiz
Imperf Vert.

I	II	I	II	II	I
I	II	I	I	I	I



Large multiples probably from Printer's work files. All revenue stamps remaining in Tax Office inventoried and destroyed prior to US forces evacuating Vera Cruz.

US Issue - Federal

\$10 Gray Brown
2 Transfer Types

Type I



Stamp: Narrow space between 'E' and 'S' of 'PESOS'.

Talon: Wide space between '0' and border.

11	1	1
1	1	1
1	1	1
1	1	1
1	1	1

Transfer types
Block of 15

Type II



Stamp: Wide space between 'E' and 'S' of 'PESOS'.

Talon: Narrow space between '0' and border



Transfer Type II only in top two rows of sheet.

US Issue - Federal

\$50 Red/Light Brown

300 Printed



Used



Perf 12



Largest Known Multiple

Though no \$50 US Federal Revenue stamps were reported sold through October 1914, this example does bear a handstamp. Some production and sales information has been located, but there are inconsistencies between the several sources.

The \$50 and \$100 bicolor values were probably printed in sheets of 10 (5 x 2, as was the \$5 US 'Commune'), but large multiples with selvage have not yet been located to confirm this.

US Issue - Federal

\$100 Blue/Dark Brown

400 Printed

60 Sold (15%)



Largest Known Multiple



Perf 12

The two bicolor stamps required two separate litho stones each: One for the outer value vignette, and a second for the portrait and talon value numeral.

Document bearing
\$0.99 Federal tax
stamps

(\$0.25 x 3 roul. 13
+ \$.05 x 4 perf. 12
+ \$0.01 x 4 roul. 13
= \$0.99)



Partida Núm. 2310 IMPUESTOS DE PORTEO

Libro Núm. _____ Folio _____ Núm. 235

Pagó D. Román Ayacón

diez pesos veintita

centavos por derecho de ruedo del coche particular de su propiedad y corresponde al mes de la fecha.

H. Veracruz, 30 JUL 1914 de 191

P. L. T.

Derecho	\$	330
Estampillas fed.		99
	\$	429
Recargo de 20%		
Total	\$	

FORMA 13

EL TESORERO MUNICIPAL
G. Seúlard Turner
Capt. 7^a Inf.

92,709 TIP. EL LAPE AZUL-VER.

Internal Revenue:
tax due: \$3.30.

Federal surcharge:
30% of Internal
Revenue tax, (\$0.99)
which is paid for
with stamps
canceled at the
Municipal
Treasurer's office.

The talons
(coupons) were
separated from the
stamps and
canceled in a receipt
book.

Fewer than 5
stamped documents
are known outside
of archives

US Issue - Tobacco

National (Domestic Mexican) Cigars

10 Cigars: 4000 printed (Roul 13 x Imp)

25 Cigars: 300,000 printed



Imported Cigars

25 Cigars: 320 printed



Imported Cigarettes

8400 printed (Perf 12)



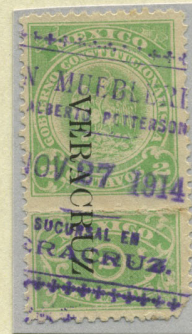
US issue tobacco stamps were only produced as Mexican stamp supplies were exhausted. They remained valid indefinitely as opposed to other classes of revenue stamps which were valid only for a specific fiscal year.

Resumption of Mexican Administration



**Saturday
21 November**

**Last business
day use of
US revenue**



**Friday
27 November**

**First week use
of Mexican
(‘Denver’ type)
revenue**

Vera Cruz civil administration officially transferred from US to Mexican authorities at 9:00 AM Monday, November 23, 1914. There was semi-official joint cooperation between US and Mexican authorities in the weeks leading up to the official handover in order to assure a smooth transition.

All remaining US Revenue Stamp material was inventoried and burned under direct US Army supervision (as per several first hand accounts) with no ‘souvenirs’ allowed.

Mexican Revenue materials brought in from the Capital were stockpiled in Vera Cruz prior to handover in order to maintain revenue collection as per existing Mexican law.

Very little Vera Cruz intervention revenue material survived the turmoil of the Revolution years.

Documents and receipts confirming cooperation with US authorities were destroyed as soon as possible after these events. Some items remained forgotten in drawers and files, becoming available to collectors and researchers well after these events. Work files from either the printer or government sources containing some stamp production documents have somehow survived.

Letter (carbon copy) from Secretary of War Harry H. Woodring to Senator Hiram W. Johnson 23 years after these events confirm incomplete records, destruction of US produced Vera Cruz revenue stamps at the end of the intervention, and by inference areas for future study.

June 24, 1937.

Honorable Hiram W. Johnson,
United States Senate.

Dear Senator Johnson:

Receipt is acknowledged of your letter of the 18th instant and the communication which you inclosed from Mr. D. G. White, 1140 Stratford Avenue, S. Pasadena, California, who states that he is interested in developing information with regard to the operations and use of revenue stamps in the Port of Vera Cruz, Mexico, during the American occupation in 1914, and desires data as to the denominations of the Mexican revenue stamps which were over-printed and the numbers which were sold prior to July 1st, also the denominations printed under the orders of General Funston and the quantity of each denomination which was sold.

While available records show that stamps were surcharged "U.S.Govt" nothing is found to afford information as to the denominations of the stamps used. The records also show that the unsold balance of Federal stamps printed during the occupation were destroyed upon the closing of the Stamp Office on November 10, 1914. It is regretted that more detailed information is not available.

The inclosure that accompanied your letter is returned herewith.

Sincerely yours,

HARRY H. WOODRING
Secretary of War.

1 incl.

Revenues of the 1914 Vera Cruz, Mexico Occupation [SYNOPSIS]

This exhibit presents a traditional study of the production and usage of Revenue Stamp issues produced by both Mexican and United States authorities during the 7 month intervention period of April - November 1914.

Background: United States forces occupied Vera Cruz, Mexico's most important port on April 23rd in order to deny armaments and [customs] funds to the current Mexican Government. The Mexican Revolution was already in progress, with multiple players already maneuvering for position. The stated objective of U.S. administrators was to collect both Vera Cruz STATE (Renta Interior) and Mexican FEDERAL Revenues under existing Mexican law, with use of the funds for enhancement of the City of Vera Cruz and the balance to eventually be turned over to a Mexican Federal Government more amenable to U.S. interests than the current one.

Mexican law specified collection of revenue for many activities by use of dated revenue stamps which consisted of a stamp and a talon, or detachable coupon. These stamps were issued for fiscal years of July 1st - June 30th with new designs each year. They needed to be validated with the name of the issuing office in order to be legally accepted. Some documents or transactions required the entire stamp to be affixed while others mandated the stamp on the customers receipt with the talon placed in the vendors receipt book. These were liable for inspection at any time. Federal amounts due were calculated as a percentage of the state tax.

The exception to the annual dated issues were tobacco products which used undated stamps of a different design which were placed on the product packet or box.

Current Mexican Revenue Stamps present in the revenue office sales room at the time of initial occupation bearing the 'VERA CRUZ' handstamp and an additional 'GOV. U.S.A.' handstamp overprint were sold until stocks were depleted. Additional stocks without the 'VERA CRUZ' but validated with the 'GOV. U.S.A.' handstamp were sold through June 30th, 1914. Unsold stamps were destroyed and accounted for.

A new series of Renta Interior and Federal revenue stamp issues were prepared for the U.S. occupation authorities for sale after July 1st in compliance with Mexican law. However no additional handstamps were applied, and the existing Mexican 'Tobacco' stamps continued to be used until supplies were exhausted. Unsold remainders of these issues were burned under supervision by U.S. authorities on Nov. 22nd as occupation authorities returned control of Vera Cruz to Mexican civil administrators.

Order of Exhibit

I - Mexican Issues

- a - Archival Material
- b - 'VERA CRUZ' + 'GOV. U.S.A.' overprints
- c - 'GOV. U.S.A.' overprints
- d - Special Stamp Classes
- e - Undated Tobacco Stamps

II - U. S. Issues

- a - Archival Material
- b - Renta Interior Issues
- c - Special Classes
- d - Federal Issues

Scarcity and Difficulty of Acquisition: This material has been acquired in bits and pieces over a period of 20+ years. Very little appears on the market at any particular time. The signed contract documents were obtained from a Mexican source who salvaged them when the Printer's business files were discarded. Several independent accounts claim that ALL unsold remainders were burned under military supervision at the end of the intervention with no souvenirs allowed, so surviving multiples were probably from a commercial house which had them as per

their normal course of business. Needless to say there were no returns of unused stamps as it was considered 'unhealthy' to have cooperated with U.S. authorities as future events unfolded. This also helps account for the scarcity of used stamps, and especially used on document. Very few stamped documents (~5-10) are known in private hands. Some exist in archives. Initial production quantities of the U.S. issues are known, and while imperfect they confirm observed low survival/encounter rates for this material.

Items of Note: Mexican revenue plate proofs on thin paper (~2 sets known), Full sheet of overprinted stamps, \$50 peso Mexican Federal revenue (discovery copy, MEPSI certificate), all uses on document, Contract carbon copies (probably printer's set - primary set in U.S. National Archives), U.S. Compound die proof (discovery copy), multiples used for plating (few others [if any] exist, Mexican and U.S. tobacco revenues, Special classes of Revenues (i.e. Textles, Captales, Bebidas Importadas).

Comments: Much of the previously published information for this subject is either incomplete or grossly inaccurate. This collection forms the basis for the updated listings in the MEPSI Mexican Revenue Catalog scheduled for publication October 2010. Stevens in past catalogs included listings for items which may never have been shown to exist in order to make 'complete' listings. I have located records which update production and usage quantities (National Archives, UC Libraries). Much of this material updates prior knowledge.

Original Research: Includes but not limited to: plating and production information for the U.S. issues, updated issue quantities, discussion of discrepancies in prior publications, source for quantities of Mexican stamp sales.

Exhibit Track Record: NOJEX 2013 will be the 4th outing for this exhibit. It has received a Grand, Reserve Grand, ARA (Revenue) Grand, and multiple Special awards over the past 2 years.

References:

Roberts, Michael D. (Editor): Mexico's Revenue Stamps, MEPSI, 2011; pp 265-270

Note: This collection and my personal research are the basis for this catalog listing.

Stevens, Richard: Mexican Revenue Stamp Catalog (1st & 2nd editions), MEPSI Publications.

Good basics, but out of date and inaccurate in places; supplanted by above reference.

Mills, W. E.: Vera Cruz Revenues: American Philatelist; Sept. & Oct. 1939.

Reprinted: MEXICANA; April & July 1965; pp 330-341.

Mills, W. E.: Weekly Philatelic Gossip; Sep. 5, 1925; Front page, 545-546.

Mekeels: Various issues May-November 1914.