

The Wine Stamp Enthusiast

a Taste of the Best



The first federal wine stamps were issued in 1914 after a new law increased the federal excise tax on wine and required the tax to be collected through the use of revenue stamps. The use of wine stamps was minimal during Prohibition (January 1920 to December 5, 1933). Their use was completely curtailed with the implementation of the Internal Revenue Code of 1954 which changed the administration of the excise taxes as well as the method of payment.

Between 1914 and 1954 there were 204 different wine stamps that were actually issued for use and are known used. Collectors were prohibited from owning Wine Revenue stamps until 1949, and even then it was difficult to find mint copies. In the course of normal use, most stamps were damaged by being stapled to forms, varnished to crates and placards or other causes. Unused remainders, including thirteen denominations that are not otherwise known, were sold at auction by the National Postal Museum. Only these thirteen denominations are shown in this exhibit.

This exhibit introduces a rating scale for wine stamps similar to that used in evaluating fine wines. Taking the 204 different issued stamps which are listed as major numbers in Scott's catalog, and putting them in order by catalog value for used, from lowest to highest, and expressing that ranking as a percentile yields a single number. That number is a good reflection of the comparative rarity and appeal of the given stamp. Although fine wines are typically rated on a scale of 50 to 100 points, wine stamps are rated between 1 and 100 points. For example, the tenth most valuable used stamp would be rated with a score of 95 reflecting its rank in 95th percentile of the 204 different used stamps. A variety that has the same value as a major stamp rated 95, would also be rated as a 95. The most valuable used wine stamp which is rated 100 is shown below.

Although wines are rated on a subjective scale, this wine stamp rating system is much more objective. Wines rated 90 to 94 are considered to be outstanding and wines rated 95 to 100 are considered to be superb, the best of the crop. For the purpose of this exhibit, only material rated 90 or higher is shown. All ratings are shown below the stamps.

The exhibit is organized by "Series" as indicated by the imprint on the stamp and then by issue date and denomination. Stamps are further annotated where possible with salient facts that elucidate the rating. There are 20 individual used wine stamps rated 90 or higher and all are shown in this exhibit.

Series of 1941



The $1\frac{7}{10}$ cents denomination paid the rate introduced in November 1951 for a "tenth" of wine to 14% alcohol. This was a seldom used bottle size midway between a split and a normal size bottle. Also, as the stamp was not listed on the order forms until shortly before wine stamp use ended on December 31, 1954, it was rarely used.



**Large Die Essay
reversed image from intermediate die**

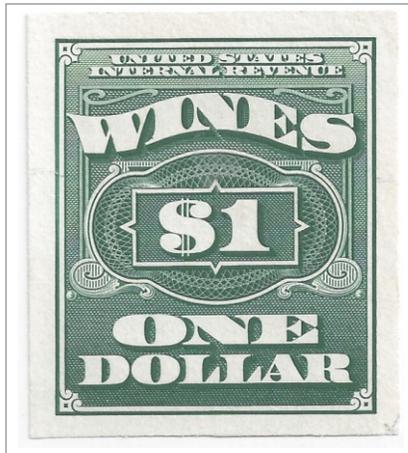


98

the only reported example

Series of 1916

Large Die Essays



essays of \$1 and \$1.60 before
"Series of 1916" added
to value tablet



98

98



98

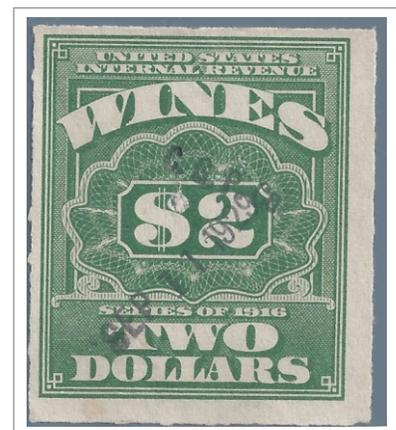
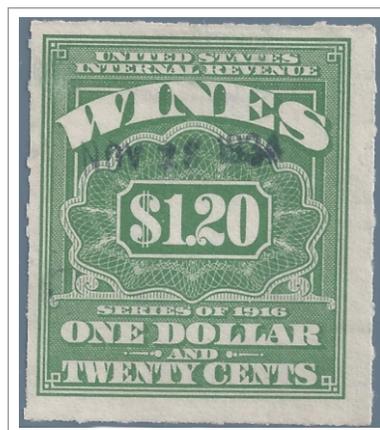
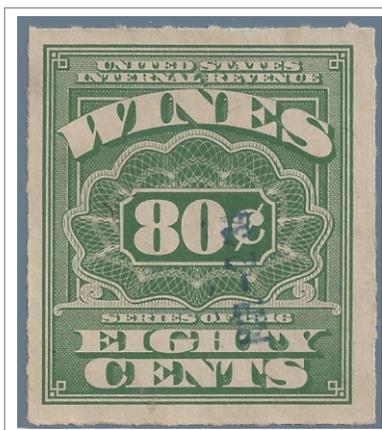
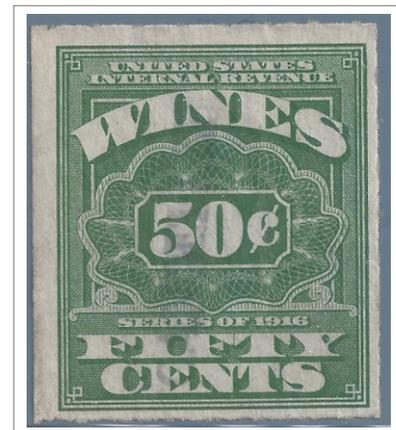
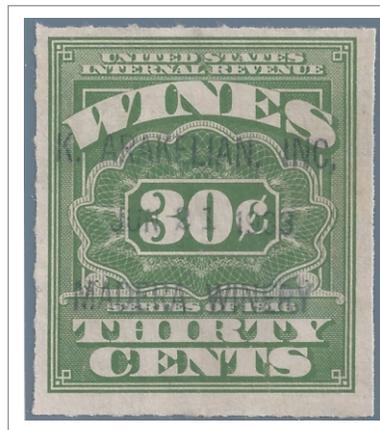
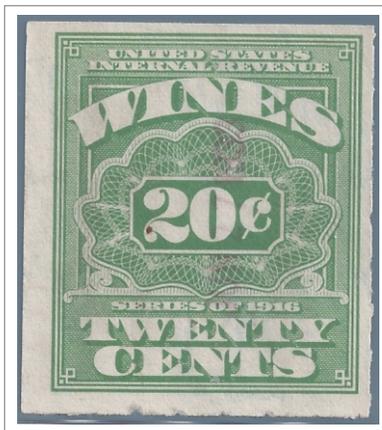
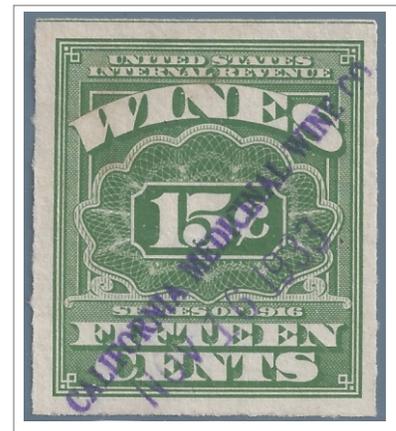
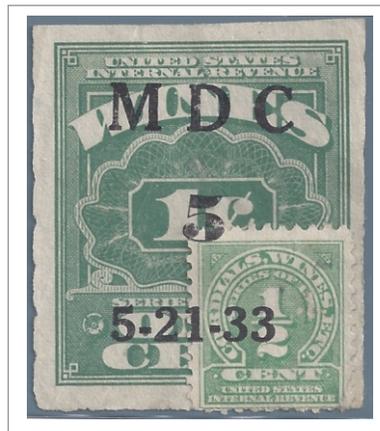
each of the above is an only reported example

Series of 1916
Short Stamp Issue (the "in-betweens")



New plates for the 1¢, **15¢**, **20¢**, **30¢**, **50¢**, 80¢, **\$1.20** and \$2.00 denominations were prepared between 1927 and 1934. The stamps printed from these new plates were between .5 and 1.5mm shorter than the original issue designs but were rouletted 3.5 as previously. These new plates continued to be used from 1934 after the roulette 7 machines came into use and yellow green ink was substituted. As these are not recognized by standard catalogs, they can not be rated but there are fewer than five reported examples of each of the denominations listed in bold above.

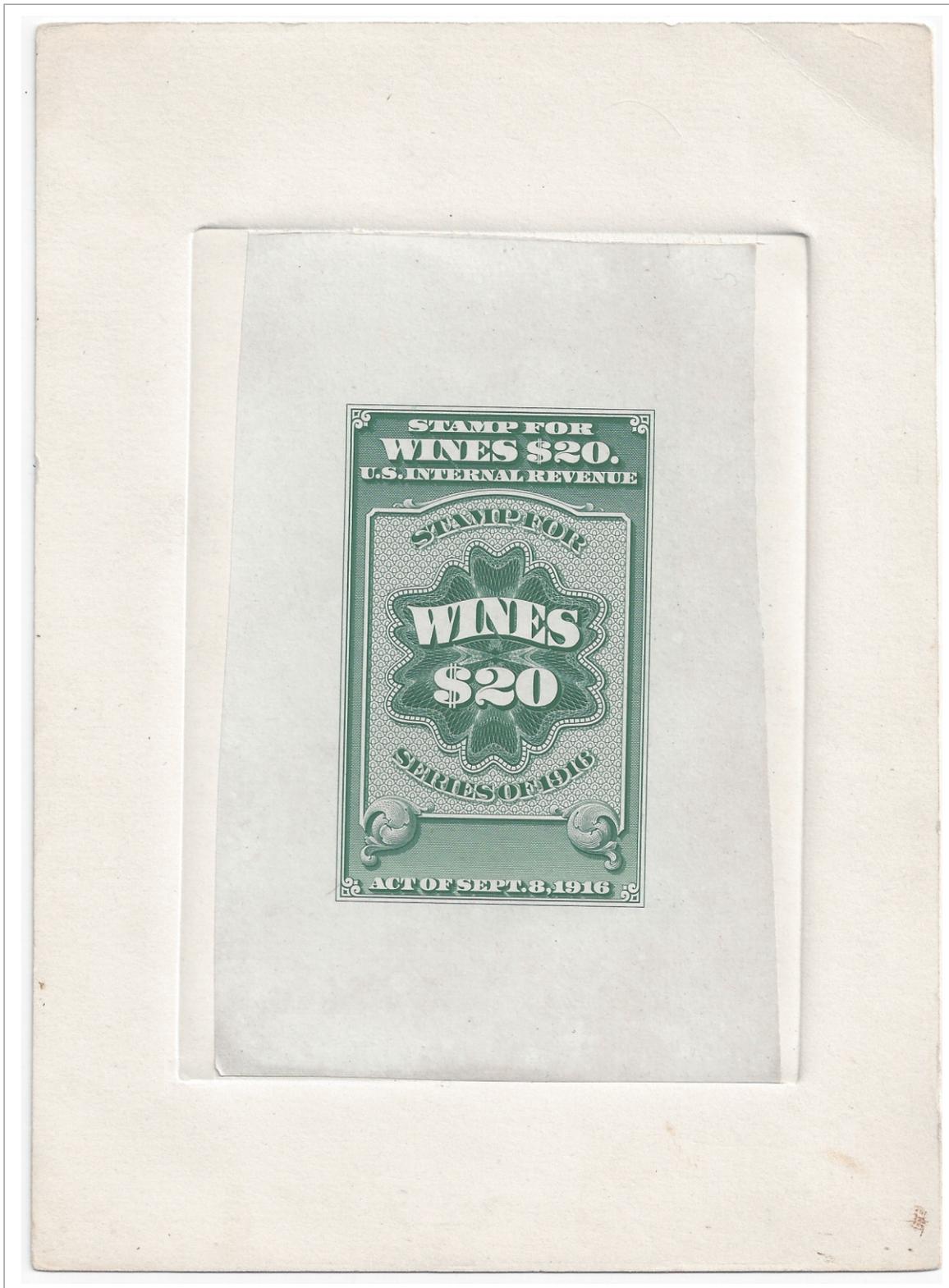
Provisional precancel paste up of 1¢ short stamp and ½¢ Series of 1914 used by Mission Dry Corp. in May 1933 during the first month of partial Repeal when 3.2% wine was allowed to be sold.



Series of 1916



Large Die Proof Without Side Tab
datestamped Feb 21 1917 on reverse



the only reported example

Series of 1916

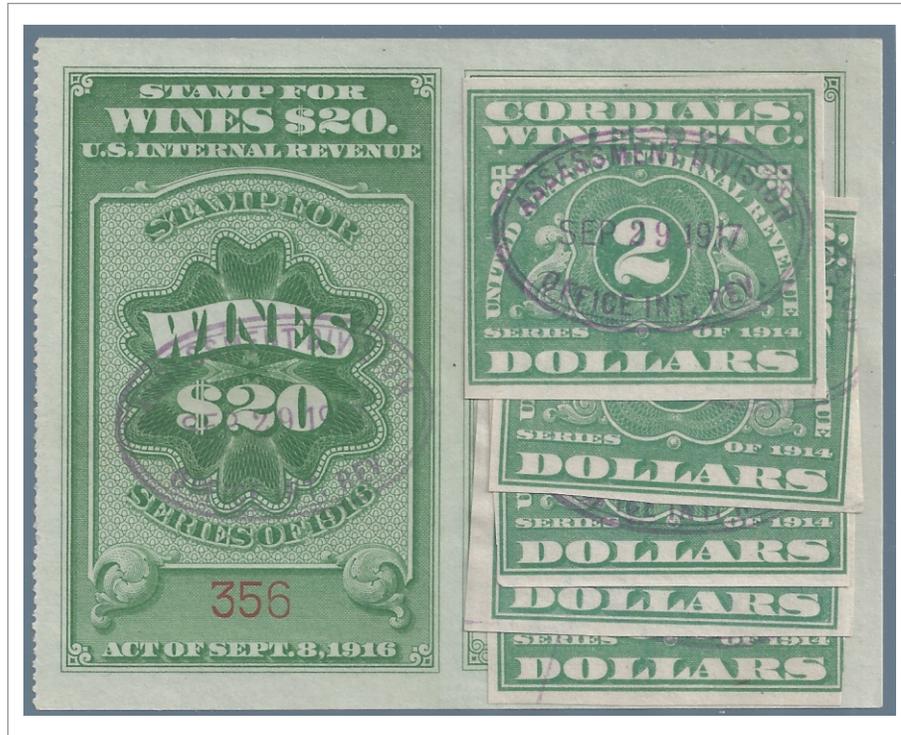


The Series of 1916 high values (\$20, \$40, \$50 and \$100) were issued in booklets, each stamp with a tab at right to facilitate higher payment amounts. Use of these stamps was minimal during Prohibition. In 1934, following Repeal in December 1933, the stamps were re-issued with thinner control numbers.

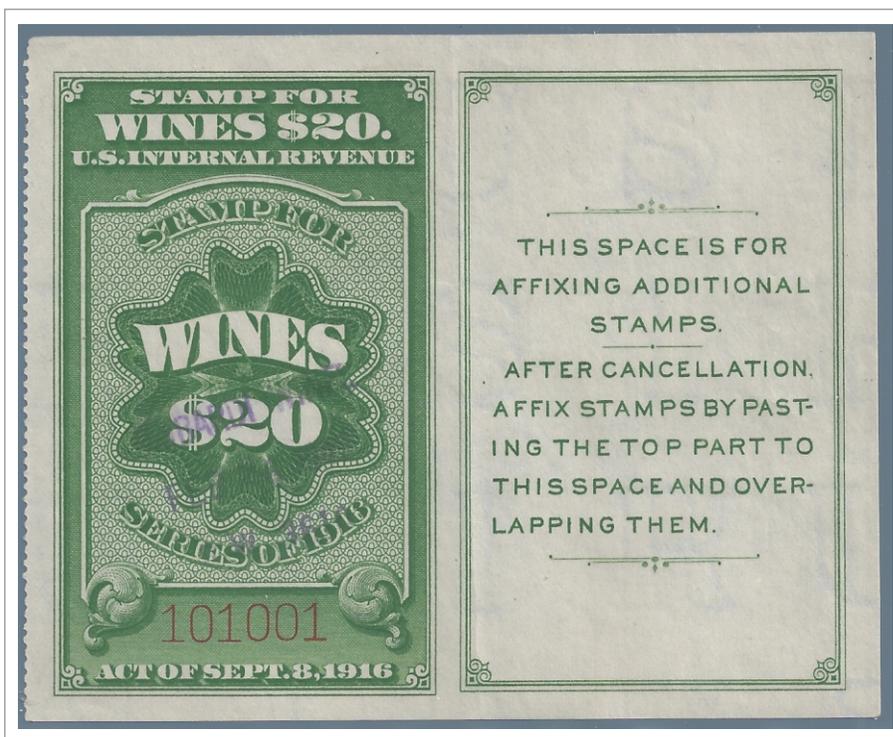
1916 Issue

\$20
tab with five \$2
stamps added

an 1917 use that
would have been
used on a tax form
for imported wine



94



1934 Re-issue

\$20 with tab
perf 12 at left

This \$20 reissue is not known used prior to 1942. It was most likely used in combination with additional stamps to pay tax on wine tank cars.

95.5

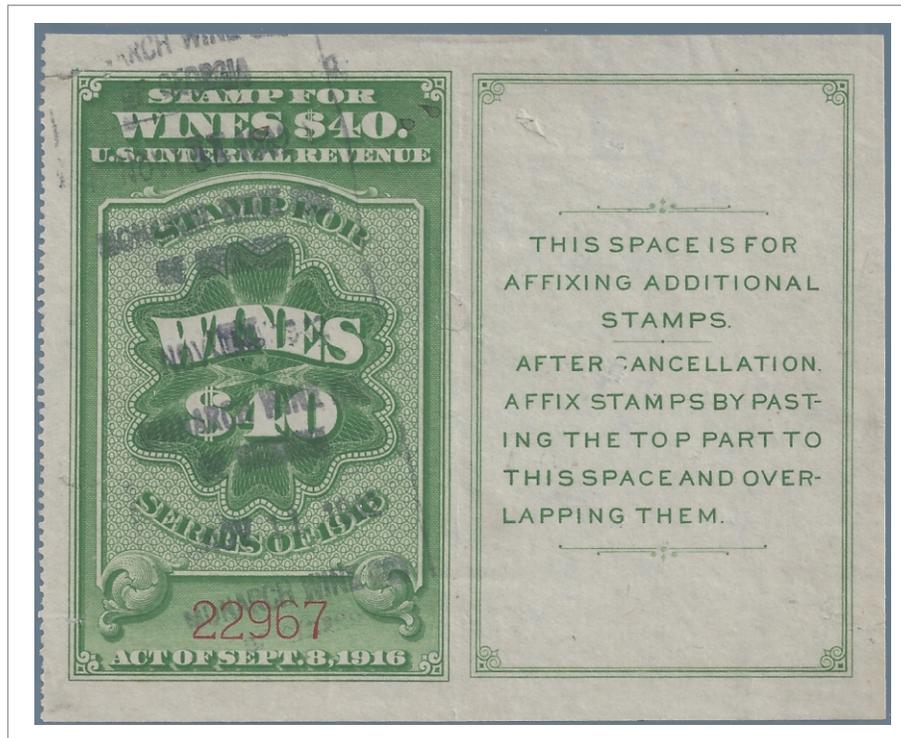
Series of 1916



The 1934 re-issues of the \$20, \$40, \$50 and \$100 denominations have thinner control numbers.

1934 Re-issue

\$40 with tab
perf 11.5



98.5



1934 Re-issue

\$40
tab with \$50, \$600
and \$3,000 series
1941 stamps added
19 Nov 1946 use

This \$40 reissue was used in combination to pay tax on a wine tank car. This is the latest of **four known uses** of the stamp.

99.5

Series of 1916



The 1934 re-issues of the \$20, \$40, \$50 and \$100 denominations have thinner control numbers.

1916 Issue

\$50
tab with \$2
and \$4.80
stamps added



94



1934 Re-issue

\$50 with tab
perf 12.5

The \$50 reissue, perf 12.5, is not known used prior to 1941. It was most likely used in combination with additional stamps to pay tax on wine tank cars.

98

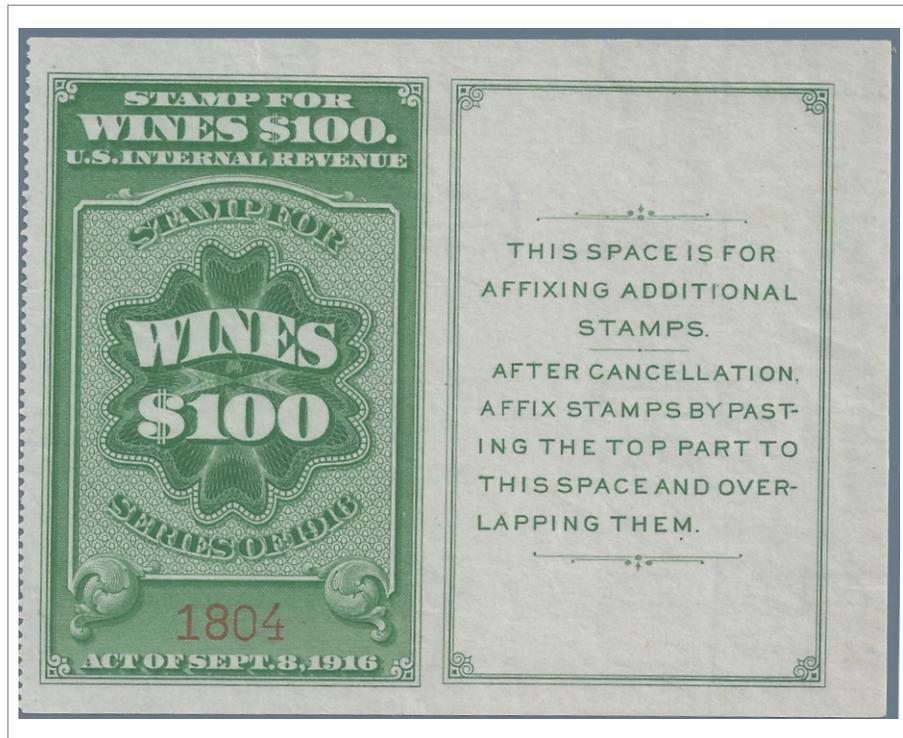
Series of 1916



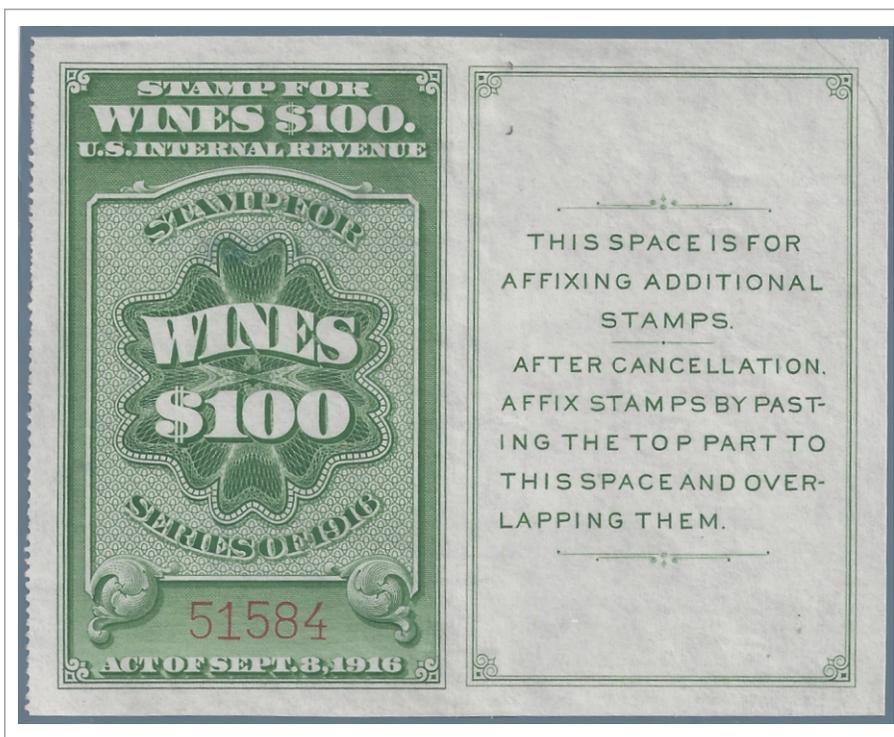
The 1934 re-issues of the \$20, \$40, \$50 and \$100 denominations have thinner control numbers.

1916 Issue

\$100



92



1934 Re-issue

\$100 with tab
perf 12.5

95

Series of 1916



1934 Re-issue

\$100
variety perf 11.75

This \$100 reissue, perf 11.75, earliest known use is Oct 26, 1937. It was used in combination with additional stamps to pay tax on wine tank cars.

94

1934 Re-issue \$100 perf 12.5, the last issued perforation, tab with two added \$100 stamps

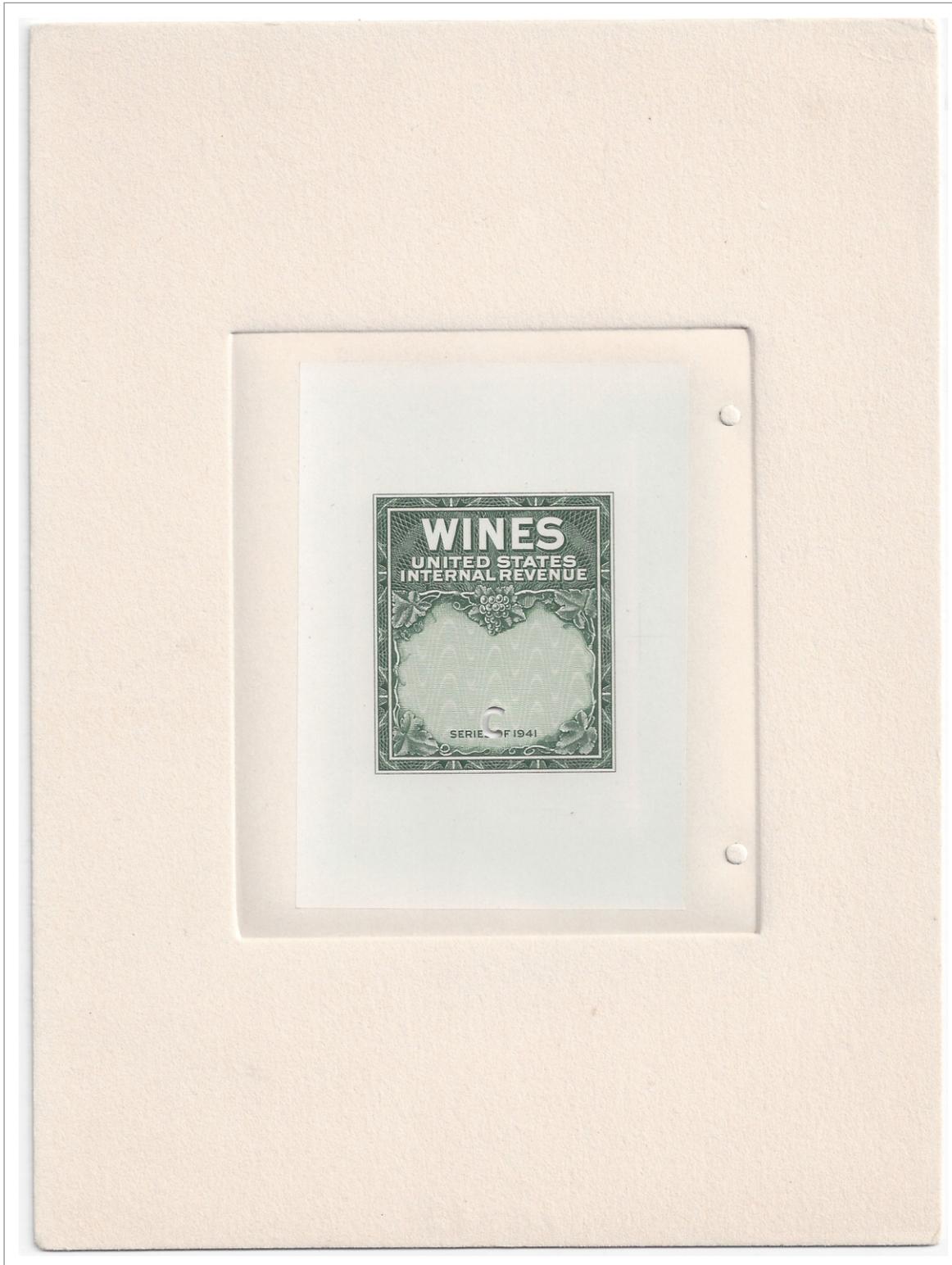


98

Series of 1941



Large Die Proof Without Denomination
with "C" punch cancel
signed on reverse by engraver James Lowe



the only reported example

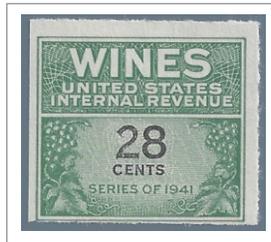
**Series of 1941
1942 Issue**



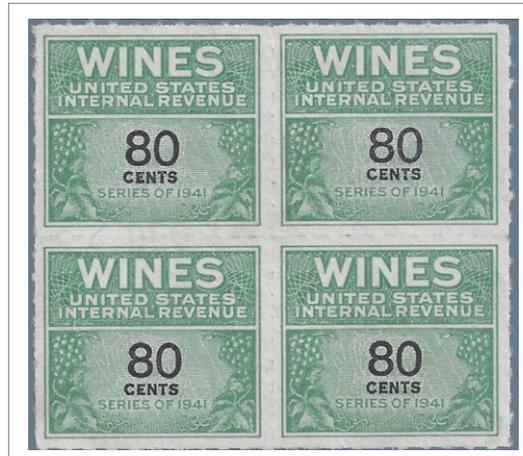
3 1/2 cents 99

The 3^{1/2} cents denomination was primarily used to pay the tax for artificially carbonated wine, one-half pint or less, that was in effect only from October 1, 1941 to October 31, 1942.

three reported examples



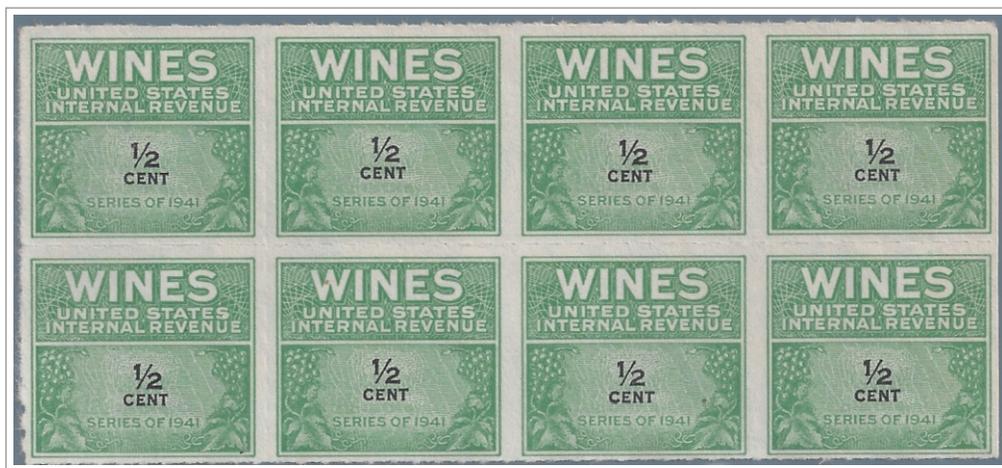
28 cents 96.5



80 cents 95.5



28 cents 96



1/2 cent, imperf vertically

94



15 cents, imperf vertically 94.5

Series of 1941
1942 Issue

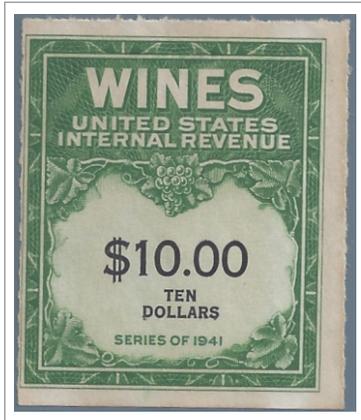


98 (estimated)

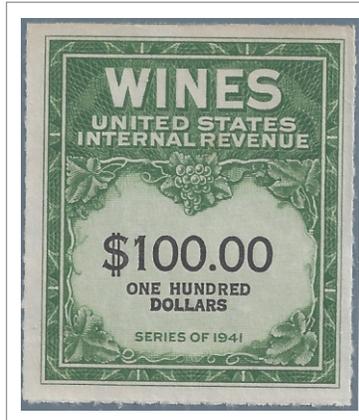
\$1.80 fold over block showing four stamps with missing denomination and three stamps with partial denomination. A scan of reverse is shown at right.

two reported examples

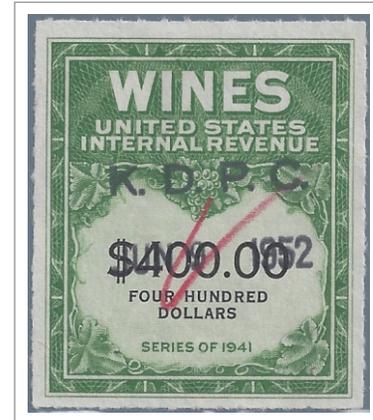
Series of 1941
1942 Issue



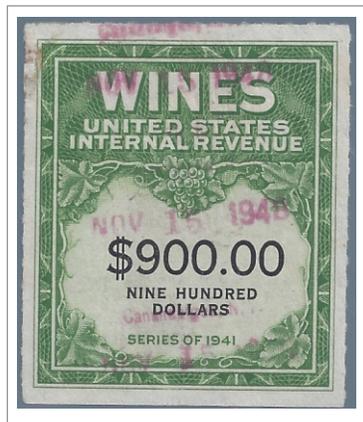
10 Dollars 91



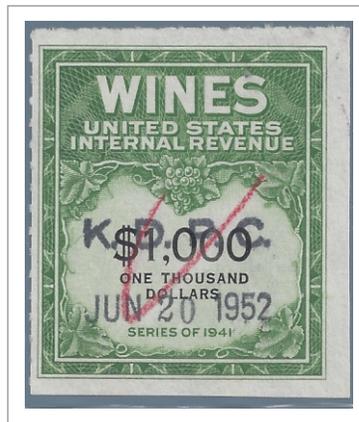
100 Dollars 92



400 Dollars 99.5
three reported

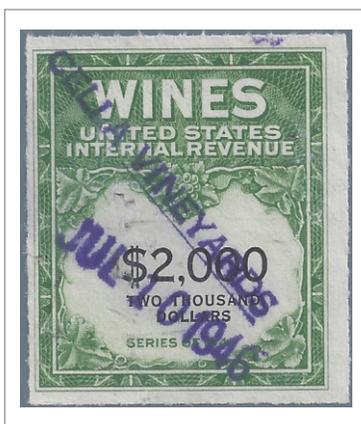


900 Dollars 97

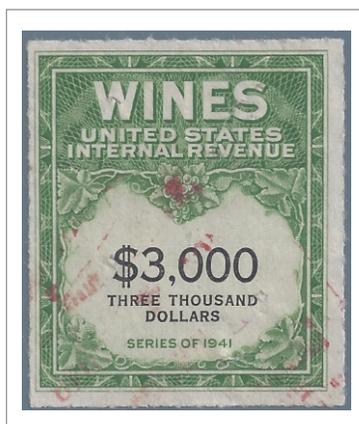


1,000 Dollars 92

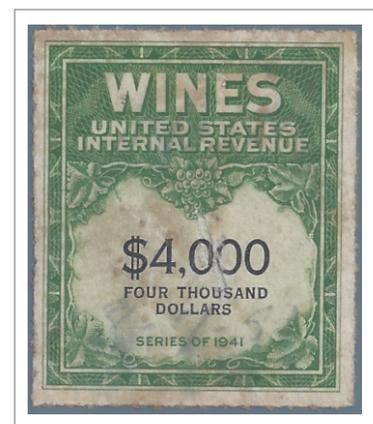
The \$400 and \$900 stamps were rarely used as the standard the tax on wine tank cars was more suitably paid with the denominations of \$1,000. and higher. By a quirk in the rates, the \$2,000 was the least used of these.



2,000 Dollars 96.5



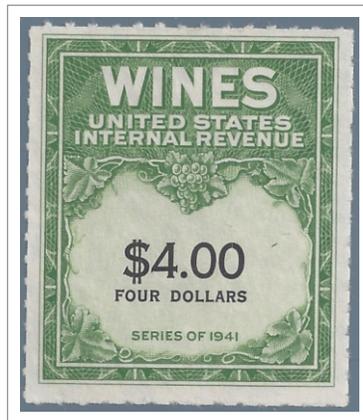
3,000 Dollars 91



4,000 Dollars 94.5

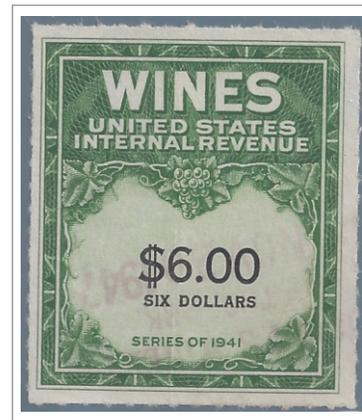
Series of 1941

1949 Issue - Value spelled out in one line



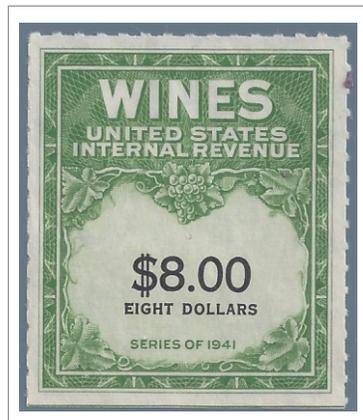
4 Dollars

94.5



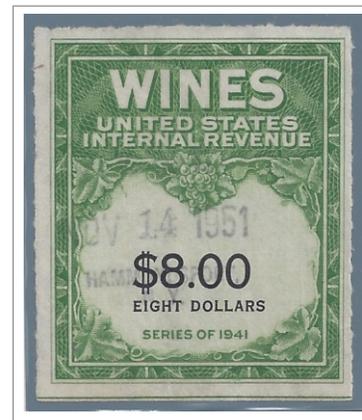
6 Dollars

94



8 Dollars

95



8 Dollars

93



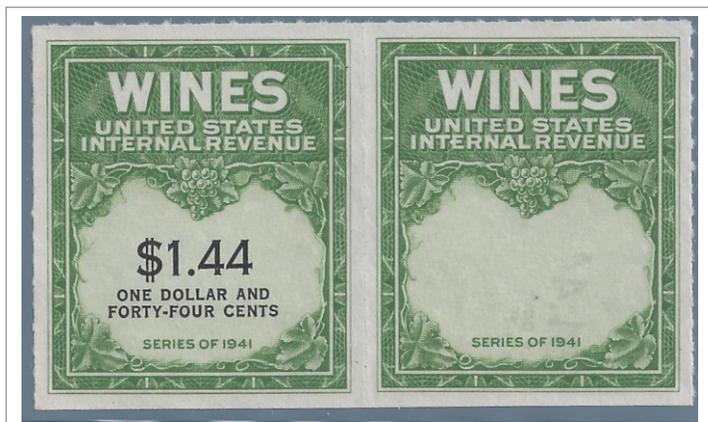
30 Dollars

95

Series of 1941
1951 Issue - Value spelled out in two lines

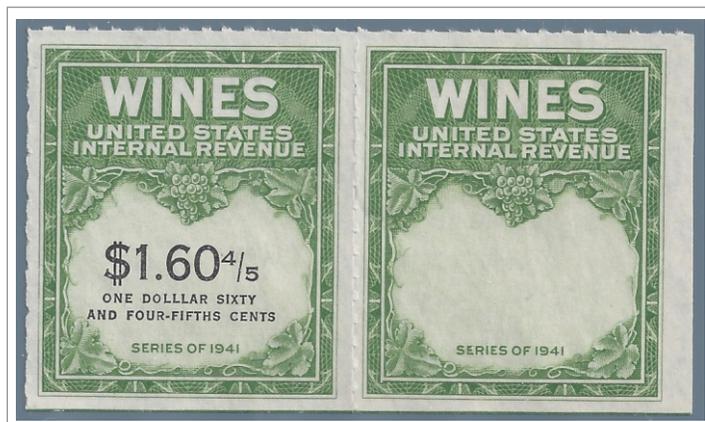


Type I - Numerals of fraction are 2mm high



\$1.44 missing denomination variety

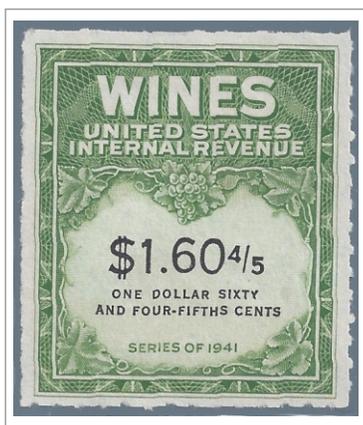
98.5



\$1.60 ^{4/5} missing denomination variety
left stamp "DOLLAR" error

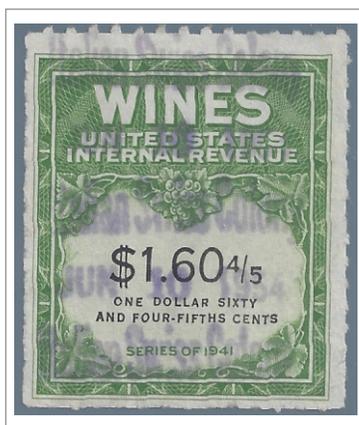
98.5

Type II - Numerals of fraction are 2.5 mm high



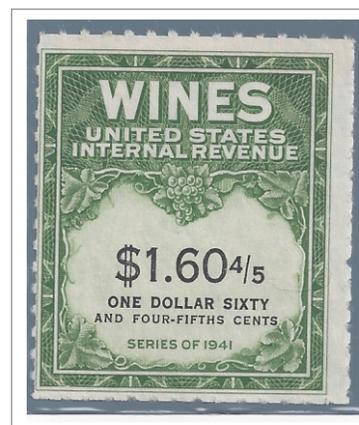
\$1.60 ^{4/5} Type II

94.5



\$1.60 ^{4/5} Type II

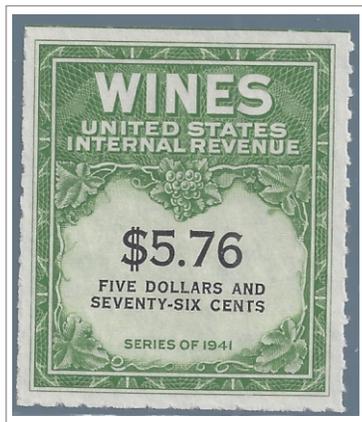
92



\$1.60 ^{4/5} Type II

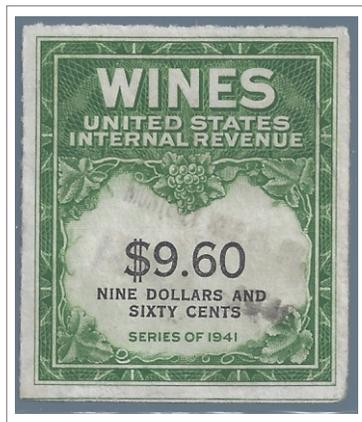
99.5

top line larger letters



\$5.76

92.5



\$9.60

98

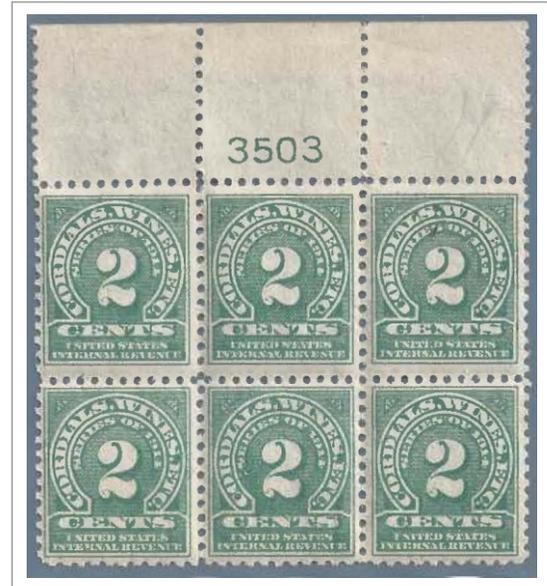
Known uses of the \$9.60 stamp date only between 1946 and 1949. During this period the only rate that fits single use is for 16 gallons of wine 14-21% alcohol. That would be a huge, and heavy crate. In addition, the stamps would have been affixed to the outside of the cases and rarely preserved.

Series of 1914 - Plate Number Blocks
1915 Issue - Perforated 11



½ cent

(estimated) 92.5



½ cent

(estimated) 92.5

Series of 1916
1916 Issue - Rouletted 3.5



1 cent

(estimated) 92.5

Series of 1914
Plate Number Blocks



¼ cent, wmk USIR

90



¼ cent, wmk USPS

90



1 cent, wmk USPS

(estimated) 92.5



2 cents, wmk USPS

90

Double Impressions

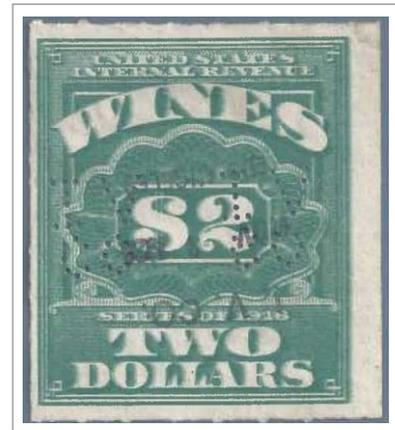
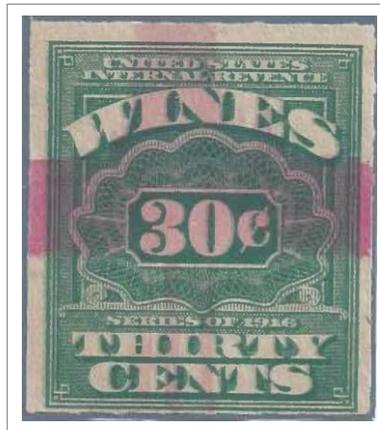
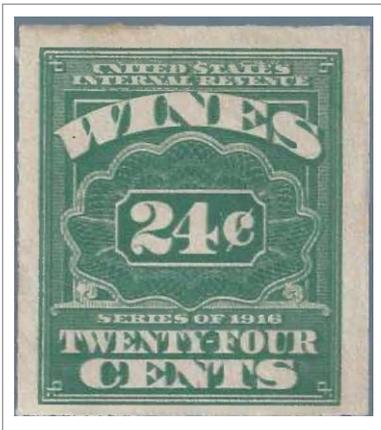


Double impressions rarely appear in the market but should be rated 90 or more.

Series of 1914 1914 Issue, watermarked USIR



Series of 1916 1916 Issue, Rouletted 3.5



Series of 1916 1933 Issue, Rouletted 7



Series of 1941
1942 Issue



\$1.80 fold over block showing five stamps with missing denomination and ten stamps with shifted printing of denomination. A scan of reverse is shown above.

98 (estimated)

two reported examples

Series of 1941 Prepared But Not Issued



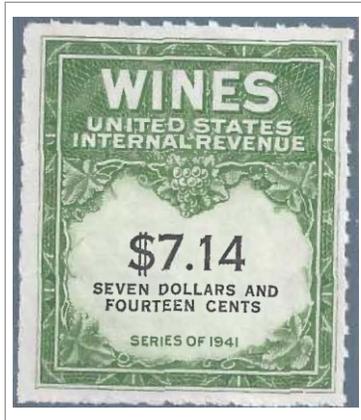
Three of these thirteen values were prepared but not issued. The others are not known to have been used. Remainders were later sold at auction on behalf of the Smithsonian.



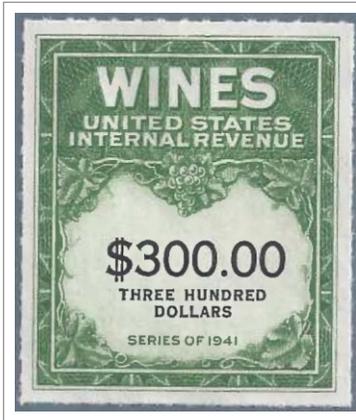
6 ⁷/₁₀ cents 90



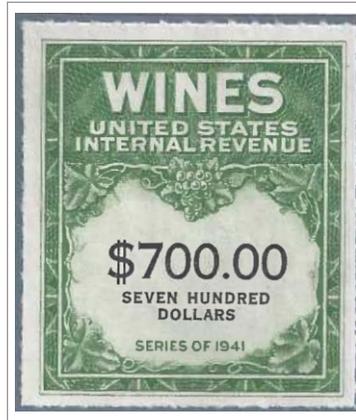
10 ¹/₅ cents 90



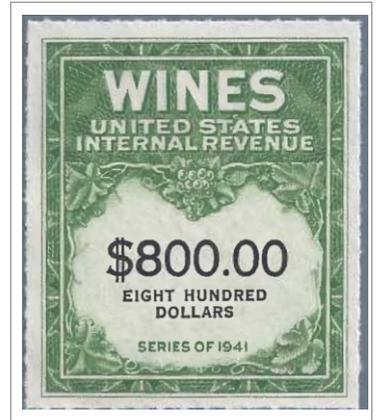
7.14 Dollars 90



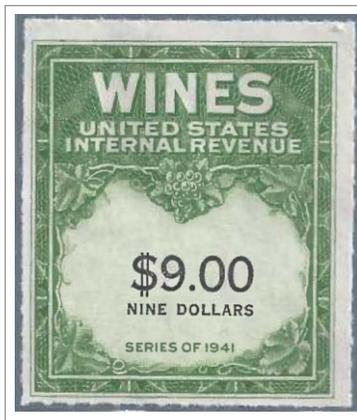
300 Dollars 90



700 Dollars 90



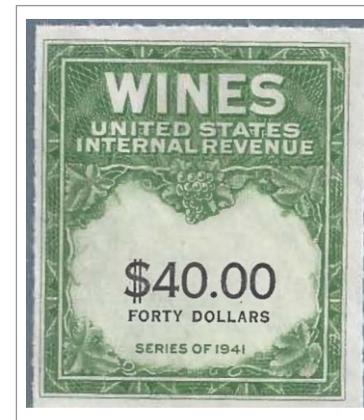
800 Dollars 90



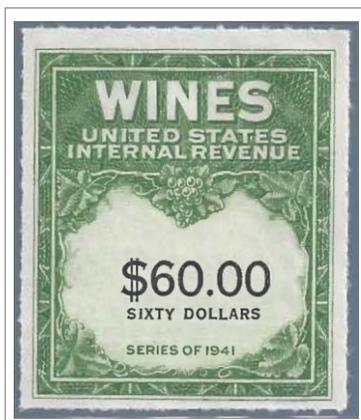
9 Dollars 90



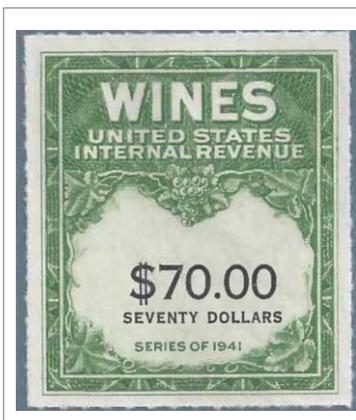
12 Dollars 90



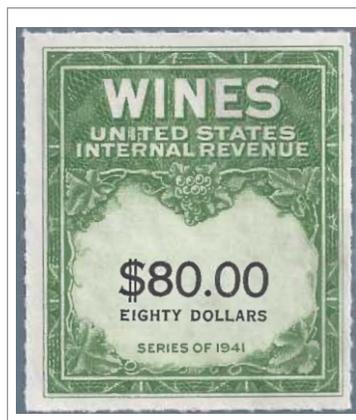
40 Dollars 90



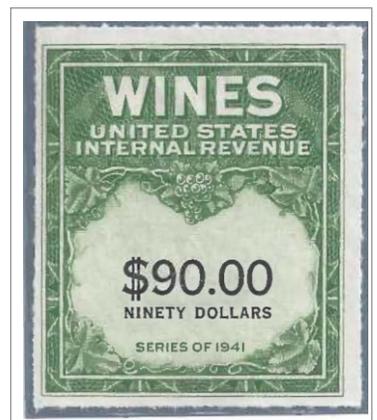
60 Dollars 90



70 Dollars 90



80 Dollars 90



90 Dollars 90