



GEORGE SENALL BOUTWELL

George Senall Boutwell

Mr. Boutwell was the first commissioner of the Internal Revenue appointed by President Abraham Lincoln, by establishing this position on July 17, 1862, where he serve till May 4, 1863, when he was elected as a member of the U.S. House Representative of Massachusetts of 7th district.



Geo. S. Boutwell.

Durand, Engraving & Printing.

On March 12, 1869, he was appointed secretary of Treasury by President Ulysses S. Grant where he served till March 16, 1873.

His rise to fame was as Commissioner of Internal Revenue and Secretary of Treasury that he made the needed reforms in the Treasury Department after the chaos of the American Civil War.

Scott Revenue Stamps RE33-RE51 for rectified spirits are commonly known as Boutwells.

Twenty values were made with values of ½ cent to \$1.00 dollar.

The purpose of the stamps was to be used to pay taxes on distilled liquor and for said reason were applied to boxes and crates as a rule.

These stamps were issued without gum and believe it or not they were often stuck to the boxes with varnish, glue or water proofers.

The official version is that these stamps were used from 1942-1957, yet we have found RE46 used till 1962 as stamps on these.

TYPES OF CANCELLATIONS

A- Bacardi

- Type 1- A.V.T
 - Month/ Year
- Type 2- B.C.A Hand stamp
- Type 3- In typewriter B.C.A.
 - Month/Day/Year

B- Perfins

I know of two companies that used this method.

- A. Puerto Rico distilling Co.
- B. Nieves

These were not dated and in the case A

Puerto Rico was punched in one row distilling
Co was punched in the next row

Cont.

C- Handstamp

- A. Some just type cancelled
- B. CIA row Caricon
- Type 1- This was a rectangle stamp which read C.I.A row Carioca
 - Month/Day/Year.
- Type2- Rectangle stamp which read C.R.C.D, Inc
 - Month/Day/Year
 - Black Ink both.

D -Distille associated Moringue

- Type 1 “Distille/ Asociado/ Moringue”
 - Black Ink

Cont.

E –Destileria Seralles Incorporated

- **Type1- D.S.I.**
 - Purple and Black ink
- **Type2- D.S.I.**
 - Month/Day/Year
 - Black Ink
- **Type 3- D.S. Inc**
 - Purple Ink
- **Type 4- “Destileria Seralles Inc Ponce, PR**
 - Purple Ink
- **Type 5- D.S Inc**
 - Separated date handstamp
 - Purple Ink
- **Type 6- D.S.I/ Various handstamps/ Ponce, P.R.**
 - Purple Ink

Cont.

F- Juan Crech

- Type 1- Juan Crech???

G- Mayaguez Distilling Company

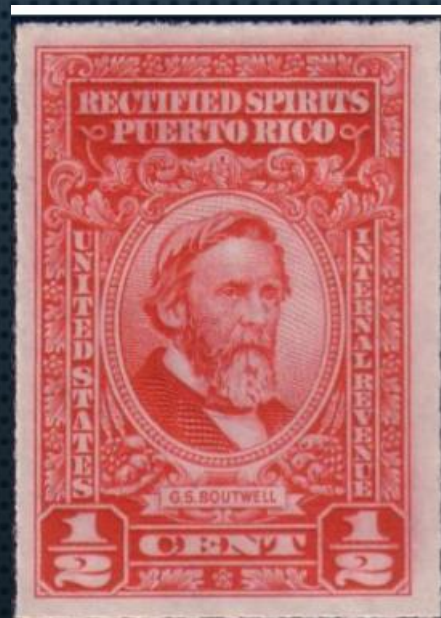
- Type1- M.D.C
 - Separate Month/Day/Year cancel
 - Black Ink
- Type2- M.D. Co/ Mayaguez, P.R.
 - Black Inc

H- P.R.A.L.C.I or P.R.A.L.C

- Type1- P.R.A.L.C.I
 - Separate Month/Day/Year Handstamp
 - Black, Blue, Purple Ink
- Type2- P.R.A.L.C
 - Black Inc

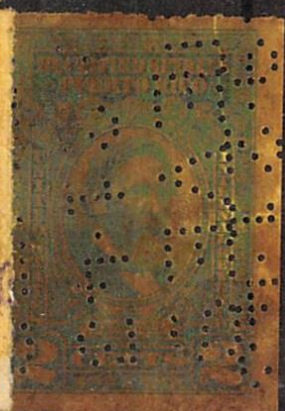
I- P.R.D (I believe Puerto Rico Distilling went from **perfin** to handstamps)

- Type 1- P.R.D
 - Brown- Red ink



1941-57 ENGRAVED, LITHOGRAPHED (8C AND 58C)
ROULETTED 7 DOUBLE LINE WATERMARKED USIR

- A) ½C CARMINE ('43)
- B) 1C SEPIA ('42)
- C) 2C BRIGHT YELLOW GREEN ('42)
- D) 3C LILAC ('57)
- E) 4C OLIVE ('42)
- F) 5C ORANGE ('42)
- G) 6C RED BROWN ('42)
- H) 8C BRIGHT PINK ('57)
- I) 10C BRIGHT PURPLE ('56)
- J) 30C VERMILION
- K) 36C DULL YELLOW ('53)
- L) 40C DEEP CLARET ('47)
- M) 50C GREEN ('56)
- N) 58C RED ORANGE ('57)
- O) 60C BROWN ('61)
- P) 62C BLACK ('44)
- Q) 72C BLUE ('42)
- R) 77½C OLIVE GRAY ('48)
- S) 80C BROWNISH BLACK ('43)
- T) \$1 VIOLET ('43)



CONTRACTS.

The first official document relating to these stamps is the following letter, which we quote *verbatim et literatim* :

“TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE, }
WASHINGTON, D. C., Aug. 8, '62.”

Sir :—

I have the honor to inform you that the Secretary of the Treasury has accepted proposition numbered Six, of your bid, under date of the 4th instant, for furnishing revenue stamps to the Department in accordance with published proposals, and written specifications furnished.

The contract will be binding upon both parties for the term of one year from the first of October next, with the right on the part of the Government to continue it for the additional period of two years, upon the same terms.

Yr. Ob't Serv't,
GEO. S. BOUTWELL,
Commissioner.

Messrs

John M. Butler,
George (Jos.) R. Carpenter,
Philadelphia, Pa.”

This contract was duly executed and the price paid to Butler & Carpenter was thirteen (13) cents per thousand stamps. Time, however, proved that the demand for stamps had been greatly over estimated, and that fact, together with others to be spoken of later, brought the contractors face to face with a serious financial loss and finally compelled them to ask additional compensation from the Department. After considerable correspondence the justice of the request was recognized, and, in March, 1863, a provision was inserted in the Miscellaneous Appropriation Bill authorizing Butler & Carpenter to charge for engraving the plates, at the rate of one hundred and eighty dollars (\$180.00) each, and appropriating a sum sufficient to pay for them.

Upon the passage of this act the following bill was rendered :—

“Philad'a, March 20th, '63.

U. S. INTER. REV. DEPARTMENT,

To BUTLER & CARPENTER, Dr.

For Engraving one hundred and six large, steel Stamp Plates, including also rolls, dies and material necessary to keep and restore said plates to their original value and excellence, at the rate of one hundred & eighty dollars for every plate thus engraved.

Nineteen Thousand and Eighty Dollars,

Viz :—

106 Plates, at \$180.00 pr. Plate,

\$19,080.00.”

CONT.



NO RULES EVERYONE DOES
WHAT THEY WANT TO DO



NO COLLECTING PLANNING,
SINCE THIS WAS A SERVICE
CHANGE