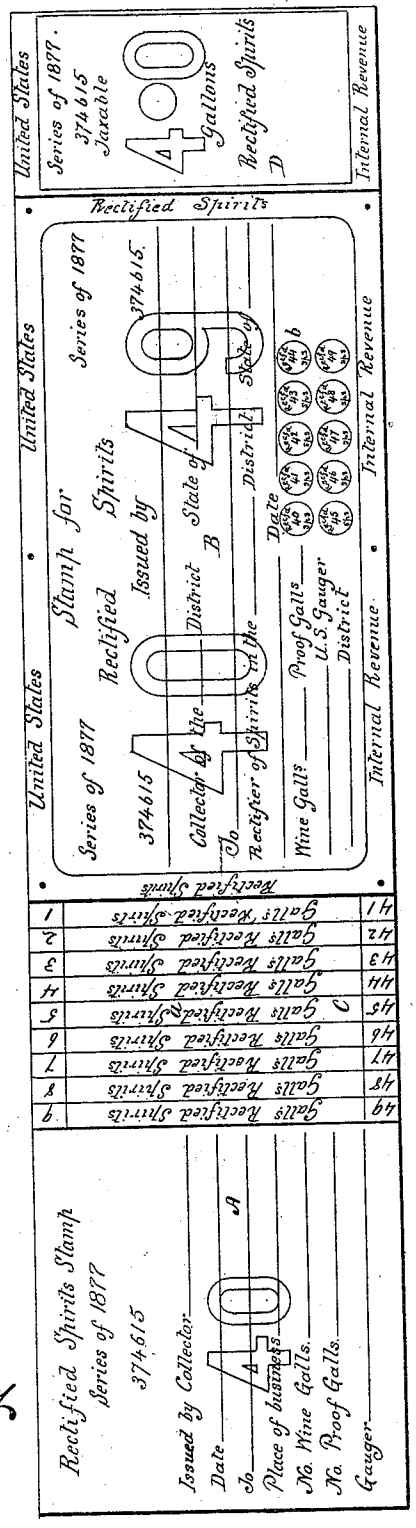
E. A. LOCKE.

REVENUE-STAMP.

No. 193,167. Patented July 17, 1877.



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EDWARD A. LOCKE, OF BOSTON, MASS., ASSIGNOR TO THE BENEDICT & BURNHAM MANUFACTURING COMPANY, OF WATERBURY, CONN.

IMPROVEMENT IN REVENUE-STAMPS.

Specification forming part of Letters Patent No. 193,167, dated July 17, 1877; application filed May 18, 1877.

To all whom it may concern:

Be it known that I, EDWARD A. LOCKE, of Boston, in the county of Suffolk and State of Massachusetts, have invented a new Improvement in Revenue-Stamps; and I do hereby declare the following, when taken in connection with the accompanying drawings and the letters of reference marked thereon, to be a full, clear, and exact description of the same, and which said drawings constitute part of this specification, and represent a face view of the stamp, stub, and coupons.

My invention relates to an improvement in stamps for the use of the Internal-Revenue Department in the collection of revenue on distilled spirits; and has for its object a more complete protection against frauds upon the department than has heretofore been accomplished.

It consists in a stamp, on the face of which is placed the serial number in duplicate, combined with a series of figures ranging from the minimum to the maximum number, inclusive, of gallons for which the stamp by law is made to indicate. The figures indicating the number of taxable gallons in the cask being removed from the stamp not only cancels the stamp, but such removed number is a check upon that stamp.

Also, the invention consists in combining with such a stamp, and as a part of it, a coupon, on the face of which is the same serial number as upon the face of the stamp, and prepared to receive, or for the attachment of, the pieces containing the indicating figures removed from the stamp.

In practice, I prepare the stamp with a stub, A, on which is the same serial number as the stamp, (here represented as 374,615,) with blanks for the usual record, and with removable coupons *a* indicating the number of taxable gallons in the cask to which the stamp may be applied. As represented, 40 being the minimum number, and which the stamp itself indicates, the coupons range from 41 to 49, inclusive. On the face of the stub the minimum number 40 is prominently placed.

The stamp B has upon its face, each side of the center, or otherwise in duplicate, the same serial number, 374,615, as the stub, (here shown as near each end,) and at a convenient point, preferably one side of the center, figures ranging from minimum (40) to maximum, (49,) indicating the number of taxable gallons in the cask to which the stamp may be applied, and so that either may be easily cut or removed from the stamp, and preferably on the face of the stamp, the same minimum number (40) as upon the stub is placed in duplicate, one each side of the center. Also, on the face of the stamp is placed the record and blanks, to be filled by the proper officer, as required by law or by the regulation of the Internal-Revenue Department.

In this description and illustration I refer to a rectifier's stamp; but its application to other classes will be readily understood.

The gager receives the stamp, stub, and coupons the same as stamps now in use by the department, and, having ascertained the number of gallons in the cask to be, say, forty-four, he cuts from the face of the stamp and preserves one of the series of figures *b* which indicates that number, and cuts the stamp and coupon from the stub on the line *c* between 44 and 45. He then affixes the stamp and coupons to the cask, and transmits the detached and preserved figures 44 to the department or proper officer.

The objects of the serial number in duplicate upon the face of the stamp are:

First, in the case of a wholesale dealer who desires to open a cask of spirits for small sales, he must detach the half or part of the stamp from which the figures are not cut, and having one of the serial numbers upon it, leaving the duplicate serial number on the remaining part. This removal of the part of the stamp will indicate to the revenue-officer that the cask has been tapped. The dealer preserves the removed or detached part until called for by the proper officer, and finally, when the cask shall have been emptied, the dealer removes the remaining part of the stamp, and makes a like disposition of that part.

Second, the same division and disposition of the stamp is made by the retail dealer, who purchases a full cask from the wholesale dealer.

These illustrations are sufficient to show the application of the duplicate serial number to stamps for other classes of the trade in spirits, such duplication of the serial number being the sole identification of the two parts of the stamp.

As a convenient means of identifying the detached figures, a coupon, D, forms a part of the stamp, on which is placed the same serial number as upon the stamp itself. The gager, at the time of applying the stamp, removes this coupon, and attaches to it the figures which he has cut from the body of the stamp, so that this coupon will not only indicate the number of gallons in the cask to which the stamp was applied, but by the serial number identifying the particular stamp from which the figure was cut, or the particular stamp from which the coupon was cut. The gager is required to return this coupon D, with the figures attached, to the department. The figure cut from the stamp may be attached to the coupon by suitable glutinous substance, or by mechanical means.

This coupon also contains a blank space to receive any required mark to indicate the particular district where it was used, date when, or name of gager, or other identifying-mark.

It will be understood that the coupon D is not essential to the use of the stamp, as the figures removed from the stamp may be otherwise preserved; but the use of the coupon makes an additional check against fraud upon the department.

The removable parts should have the class—as, rectified—thereon, as indicated.

I claim—

1. An internal-revenue stamp for distilled spirits, having upon its face the serial number in duplicate, combined with a series of removable figures ranging from the minimum to the maximum number, inclusive, of gallons for which the stamp is made to indicate, and for the purpose of cancellation, substantially as described.

2. In combination with an internal-revenue stamp having upon its face a serial number in duplicate, and a series of removable figures ranging from the minimum to the maximum number, inclusive, of gallons for which the stamp is made to indicate, and for the purpose of cancellation, a coupon having the same serial number as the stamp, to receive the figure removed from the stamp, substantially as and for the purpose described.

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Witnesses:
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