

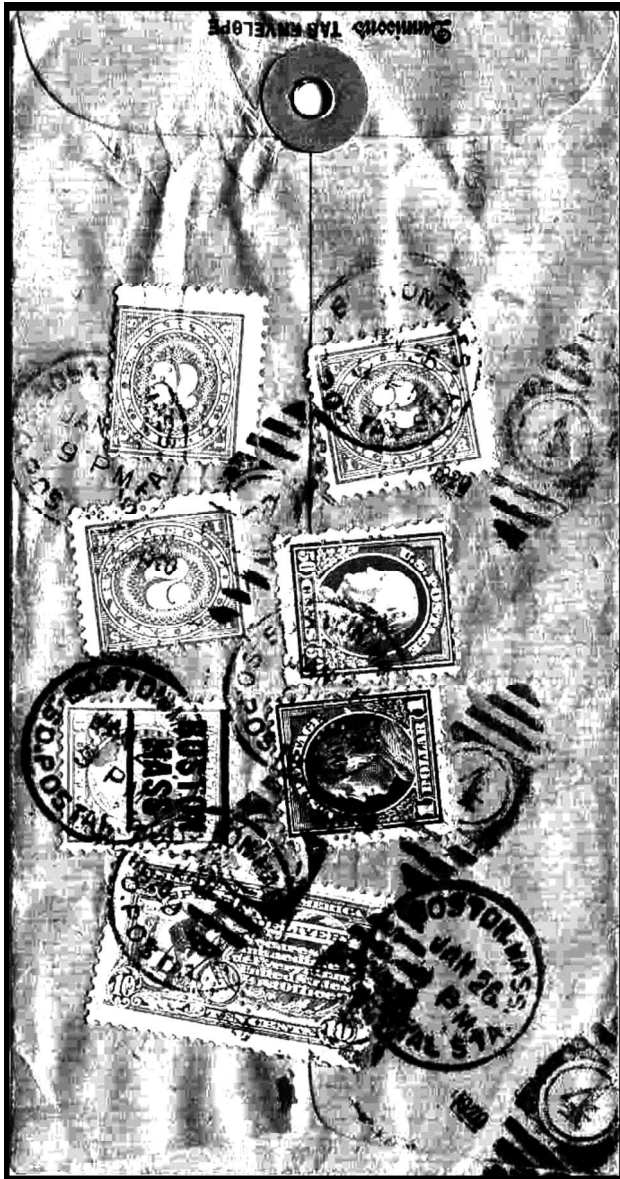
Parcel Tags Get It Together Perfins, Precancels, and Revenues

Paul Gault (#744)

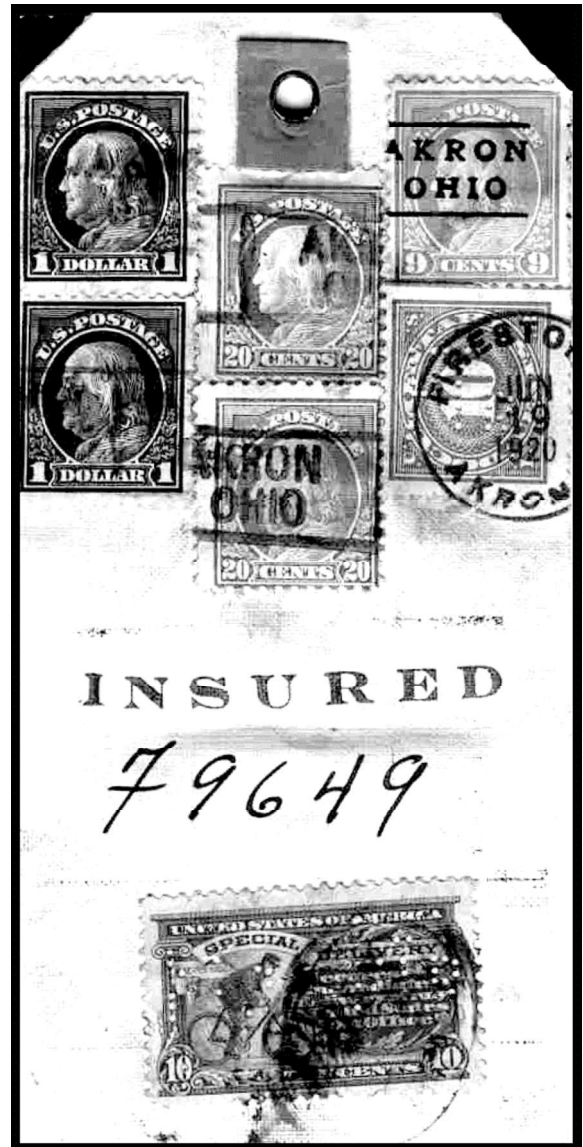
The Revenue Act of October 3, 1917 established a tax on items sent 'parcel post' through the U. S. Postal System. Each parcel was taxed at the rate of 1¢ for each 25¢ based on the amount of postage paid exclusive of other fees. Here are a couple of examples involving perfins, precancels and revenue stamps that demonstrate this usage.

Parcel-envelope tag used by United Shoe Machinery Corporation, Boston, Massachusetts, with one 13¢ special delivery stamp, three postage stamps (\$1, 50¢, and 6¢), and three 2¢ documentary tax stamps. All stamps have the perfin USMC (U 82-1).

Parcel tag used by the Firestone Rubber Company, Akron, Ohio with five precancelled postage stamps and a 10¢ documentary tax stamp. Only the documentary stamp has the perfin FTR (F 203) and it is cancelled with the Firestone Rubber Company hand stamp.



In Color



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