

Catalogue of Puerto Rico Revenues



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The pages below contain an effort to organize and categorize Puerto Rico revenue stamps issued under the U.S. Administration, 1899 to present.

Insights and background information on the stamps is sought. I will admit that I am not familiar with the use of many of the Puerto Rico revenue stamps so I am looking to others to fill in the details. I hope to provide any insights that I have found in the listings, but this may end up being more of a series of comments and questions that I hope others can answer.

A few general notes:

- Dates of issue, along with, at time, the proper sequencing of issues, has proven to be difficult. Rarely do the stamps have a date as part of the cancel. In addition, fiscal history for many of the issues may simply not exist. When possible, dates of earliest documented usage is given with a '?'.
- Documentary stamps with the "SPECIAL TAX" overprint and additional specific purpose overprints are listed. However, while the stamps were printed, distributed and likely used, none may exist in collectors' hands. The question remains whether to list the stamps with the possibility that they exist or to list only those observed and footnote the list of remaining possible values.
- Likewise, the stamps related to Tobacco products are likely to only have scratched the surface. Many additional values as well as additional types not listed are likely to exist.
- Stamps for Distilled Spirits and Wine issued during the 1960's and 1970's were issued with and without watermarks. Scans of several collections have been viewed, but it is impossible to determine whether a stamp is watermarked. Help is needed to determine which varieties are watermarked and which are not.
- Information regarding revenue stamps issued in the last 50 years is scant. The listings included here include those that have been observed. Entire classifications not covered here are likely to exist. While the stamps may appear to be insignificant to those who reside in Puerto Rico nothing like this is in use by those of us who reside in the states! Any examples and insights into their use are always of interest.

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I. Documentary

A. General Documentary

1. "No insular excise taxes were collected until December 7, 1899, when General Order No. 176, series 1899, imposed a tax of 3% upon alcoholic liquors manufactured in Puerto Rico and a tax of $\frac{1}{10}$ of a cent on each box of matches. The order listed fourteen other items for which taxes or license fees were to be paid." Beaumont, 1979

Comment: Chabot lists the $\frac{1}{10}$ c to 10c as being engraved and a 3c stamp issued later as lithographed. Beaumont's article lists all as lithographed with remainders destroyed on March 31, 1901. Chabot lists the \$1 as lithographed while Beaumont lists the stamp as "printed." Forbin (and Chabot) lists a \$1 black variety issued in 1902. No collector has reported a copy.



1899 Lithographed, Soft porous paper Imperforate
Size 115 x 9mm to 10mm

- a) $\frac{1}{10}$ c black (shades)
- b) $\frac{1}{2}$ c green
- c) 3c blue
- d) 10c brown

2. 1899 Size 34 x 25mm

Comment: Beaumont lists 45x25mm and Chabot lists 37x28mm



- a) \$1 rose
 - 1) Privately perforated 12½

3. 1900(?) Lithographed, hard white paper, Imperforate
Size 115 x 9mm to 10mm



- a) 3c blue

4. U.S. revenue stamps of 1898 (1c-50c) and Series 1898 (\$1-\$50) surcharged in black (1c) or dark blue



1901 Engraved, double line watermarked USIR Hyphen-hole 7

- a) 1c on 1c pale blue (1,000,000)
 - b) 10c on 10c dark brown (1,000,000)
 - c) 25c on 25c purple brown (1,000,000)
 - d) 50c on 50c slate violet (1,000,000)
 - e) \$1 on \$1 pale greenish gray (1,024,000)
 - f) \$3 on \$3 pale greenish gray (102,400)
 - g) \$5 on \$5 pale greenish gray (51,200)
 - h) \$10 on \$10 pale greenish gray (107,400)
 - i) \$50 on \$50 pale greenish gray (12,800)
5. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Typeset control numbers in black, blue and red on the dollar values. Cent designs 26 x 20mm and dollar designs 34 x 25mm. Stamps are known bisected when used.



1902 Engraved, double line watermarked USIR Hyphen-hole 7

Question: Does the \$200 exist with hyphen-hole 7?

- a) 1c pale blue
- b) 1c green
- c) 5c pale brown
- d) 10c rose
- e) 25c lilac
- f) 50c yellow brown
- g) \$1 brown
- h) \$3 violet
- i) \$5 ultramarine
- j) \$10 green
- k) \$50 salmon

Comment: Nelles lists the \$50 stamp as orange.

- l) \$50 red

Comment: The color may be closer to rose. Direct comparison between salmon and rose stamps is needed.

6.



1906(?) Engraved, double line watermarked USIR Rouletted 7

Question: Do the \$5, \$10 or \$50 stamps exist as rouletted 7?

- a) 1c pale blue
- b) 5c pale brown
 - 1) Unwatermarked
- c) 10c rose
- d) 25c lilac (shades)
 - 1) Unwatermarked (cancelled 1921)
- e) 50c yellow brown (shades)
 - 1) Unwatermarked
 - 2) Printed precancel
- f) \$1 brown
 - 1) Unwatermarked (Control # 405409)
- g) \$3 violet
- h) \$200 yellow ochre (1916)

7.



1919(?) Engraved, double line watermarked USIR Perforated 11

Question: Chabot also lists a \$5 and \$500 perforated 11. Do these exist?

- a) 25c lilac (shades) (1933)
- b) 50c yellow brown (1933)
- c) \$3 red violet (1929)
 - a. \$3 violet
- d) \$10 green (1928)
- e) \$200 yellow ochre (1929)



8. 1919(?) Engraved, double line watermarked USIR Perforated 10

Question: Chabot also lists a \$3 perforated 10. Does this exist?

Comment: Nelles shows a 25c perforated 10 in his exhibit. It appears to be perforated 11.

- a) 1c pale blue (ECC, TAR9611, Need to see an example)
- b) \$5 ultramarine (shades) (1931)
 - a. \$5 dark ultramarine
- c) \$50 red (1932)
- d) \$200 yellow ochre (1919)
- e) \$500 olive green (1937?)

Question: Chabot lists a 50c perforated 10 stamp surcharged "VALUE 25 cts." Does this exist? It is likely that this was a misidentification of an example inscribed "PUERTO RICO"

9. By an Act of Congress May 17, 1932, Porto Rico was changed to Puerto Rico. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Stamps are known bisected when used.



- 1932(?) Engraved, unwatermarked Perforated 11

- a) 1c pale blue
- b) 10c rose
- c) 25c lilac
 - a. 25c light violet
- d) 50c yellow
 - a. 50c deep yellow

10. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Typeset control numbers in black.



- ? Engraved, double line watermarked USIR Rouletted 7
- a) 5c pale brown

11. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Typeset control numbers in black. Stamps are known bisected when used.



1934(?) Engraved, cent values unwatermarked, Perforated 11
dollar values double line watermarked USIR

- a) 1c pale blue (1937)
 - b) 5c brown (1940)
 - c) 10c rose (1937)
 - d) 25c violet (1935)
 - a. 25c light violet
 - e) 50c yellow (1937)
 - f) \$5 ultramarine (1934)
 - g) \$50 red (1937)
12. 50c stamp of 1937 surcharged "25 cts." in black.



1938(?) Engraved, unwatermarked Perforated 11

- a) 25c on 50c yellow

13. \$200 stamp of 1919 surcharged "ONE DOLLAR" in red.



1939(?) Engraved, double line watermarked USIR Perforated 11

- a) \$1 on \$200 yellow ochre

14. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Design 44 x 40mm. Printed control numbers in black with 'A' prefix. Stamps are known bisected when used.

Comment: Pedro M. Rodríguez lists this and subsequent issues as perforated 11x12. Chabot lists 11x11 and all copies that I have observed are perforated 11x11. Watermarks on the dollar values can be difficult to see.



1938 Engraved, cent values unwatermarked, Perforated 11
dollar values double line watermarked USIR

- a) 1c blue green
- b) 5c olive yellow
- c) 10c red orange
- d) 25c lilac (several shades exist between the two displayed)
 - a. 25c violet
- e) 50c yellow
- f) \$1 brown
- g) \$3 violet
- h) \$5 blue
- i) \$10 green
- j) \$20 orange

Question: Does the \$20 exist in yellow as well as orange like the \$20 with "SPECIAL TAX" overprint?

- k) \$50 red
- l) \$100 gray black
- m) \$200 dark yellow
- n) \$500 olive
- o) \$1,000 dark salmon
- p) \$2,500 yellow green
- q) \$10,000 olive yellow (ECC, Need to see an example)

15. Typeset control numbers. Stamps are known bisected when used.



? Engraved Perforated 11
a) \$200 dark yellow

16. Overprinted "SPECIAL TAX" at top and bottom of stamp. Typeset control numbers. Stamps are known bisected when used.

Comment: Chabot lists a 25c, 50c, \$1 and \$3 as part of this set. Has anyone observed any of these stamps?



1950 Engraved

Perforated 11

- a) 1c blue green
 - b) 5c olive yellow
 - c) 10c red orange
 - d) \$5 blue
 - e) \$10 green
 - f) \$20 yellow
 - g) \$20 orange
 - h) \$50 red
 - i) \$100 gray black
 - j) \$200 dark yellow
 - k) \$500 olive (ECC, Need to see an example)
 - l) \$1,000 dark salmon
 - m) \$2,500 yellow green
 - n) \$10,000 olive yellow
17. 50c stamp of 1950 surcharged in black.



? Engraved

Perforated 11

- a) 25c on 50c yellow, surcharge 32mm wide, 2½ tall
- b) 25c on 50c yellow, surcharge 39mm wide, 3mm tall

18. Stamps inscribed “ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE RENTAS INTERNAS”.

Denominations are typeset in all four corners. Printed control numbers in black with ‘A’ prefix.

Four distinct varieties could occur: 1) Flat plate wet printing, double line watermark, 2) Flat plate dry printing, double line watermark, 3) Flat plate dry printing, without watermark and 4) Rotary press printing, without watermark. Additional observations are required to determine which stamps occur for each printing configuration. The listings below represent examples of each configuration that have been observed. Flat plate printings have been observed to be, at most, 40½mm tall while rotary press printings are 41mm tall.

The Scott Specialized catalog has the following description regarding wet and dry printings:

“In 1953 the Bureau of Engraving and Printing began experiments in printing on “dry” paper (moisture content 5-10 per cent). In previous “wet” printings the paper had a moisture content of 15-35 per cent.

“The new process required a thicker, stiffer paper, special types of inks and greater pressure to force the paper into the recessed plates. The “dry” printings show whiter paper, a higher sheen on the surface, feel thicker and stiffer, and the designs stand out more clearly than on the “wet” printings.”

Scans are shown to aid in determining the contrast between the wet and dry printing examples. The colors found on the scans are likely to be subtly different from the color of the actual stamp. **It is more important to use the serial number to help determine the variety.** It is possible that there was not a “wet” printing of some issues as there may have been adequate supplies from the previous issue on hand.

Question: What types exist of the \$100, \$200, \$500 and \$10,000?







1953 Engraved, flat plate printing, double line watermarked USIR, design 39½ to 40½mm tall
Perforated 11

- a) 1c blue green, *wet printing*
 - 1) 1c blue green, *dry printing*
- b) 5c tan, *dry printing*
- c) 10c red orange, *wet printing*
 - 1) 10c red orange, *dry printing*
- d) 25c light violet, *wet printing*
 - 1) 25c red violet , *wet printing*
 - 2) 25c violet , *dry printing*
- e) 50c yellow, *wet printing*
 - 1) 50c yellow, *dry printing*
- f) \$1 brown, *wet printing*
 - 1) \$1 brown, *dry printing*
- g) \$3 violet, *wet printing*
 - 1) \$3 violet, *dry printing*
- h) \$5 blue, *wet printing*
 - 1) \$5 blue, *dry printing*
- i) \$10 green, *wet printing* (GG tones – need a better example)
 - 1) \$10 green, *dry printing*
- j) \$20 orange, *wet printing*
 - 1) \$20 orange, *dry printing*
- k) \$50 red, *wet printing*
- l) \$100 gray black (ECC, Need to see an example)
- m) \$200 dark yellow
- n) \$500 olive (ECC, Need to see an example)
- o) \$1,000 dark salmon, *dry(?) printing*
- p) \$2,500 yellow green, *wet(?) printing*
- q) \$10,000 olive yellow (ECC, Need to see an example)

19.



1967? Engraved, flat plate printing, unwatermarked, dry printing, design 40½mm tall
Perforated 11

- a) 5c tan
- b) 25c violet
- c) 50c yellow
- d) \$1 brown
- e) \$3 violet
- f) \$20 orange
- g) \$50 red

20.



1970? Engraved, rotary printing, unwatermarked, dry printing, design 41mm tall
Perforated 11

- a) 10c red orange
- b) 25c violet
- c) 50c yellow
- d) \$1 brown
- e) \$3 violet
- f) \$5 blue
- g) \$10 green
- h) \$50 red

21. Printed control numbers in black without a prefix.



1974? Engraved, rotary printing, design 41mm, unwatermarked

Perforated 11

- a) 50c yellow



22. 1975? Engraved, unwatermarked

Rouletted 7

- a) 50c yellow
b) \$1 brown

23. Printed control numbers in black with 'A' prefix.

Comment: It is likely that the \$50 and additional values exist above \$100



1978? Engraved, unwatermarked

Rouletted 7

- a) 5c yellow
- b) 10c red orange
- c) 25c violet
- d) 50c yellow
- e) \$1 brown
- f) \$2 bright green
- g) \$3 violet
 - 1) \$3 purple
- h) \$5 blue \$10 green
- i) \$20 orange
- j) \$50 red (Need to see an example)
- k) \$100 gray black

24. Printed control numbers in black with 'B' prefix above the serial number.



1986? Engraved, unwatermarked

Rouletted 7

- a) 50c yellow ('B' prefix)
- b) \$1 brown ('B' prefix)

25. Printed control numbers in black with 'A' prefix or 'B' prefix above the serial number.

Comment: It is likely that additional values exist above \$100



1988? Lithographed, unwatermarked

Rouletted 7

- a) 5c yellow
- b) 10c red orange
- c) 25c violet
 - 1) 25c purple
- d) 50c yellow ('B' prefix)
 - 1) 50c yellow orange ('B' prefix)
- e) \$1 brown ('B' prefix)
- f) \$2 bright green
- g) \$3 violet
- h) \$5 blue
- i) \$10 green
- j) \$20 orange
- k) \$50 red
- l) \$100 gray black

26. Stamps with Departamento de Hacienda logo and inscribed "HACIENDA / GOBIERNO DE PUERTO RICO". Denominations in top two corners. Design 23 x 28½mm. Typeset control numbers.

Comment: It is likely that many additional values exist.



? Lithographed (?)

Perforated 11 Horizontally

- a) 25c violet
- b) 50c yellow
- a) \$1 brown
- c) \$5 blue
- d) \$20 orange

27. Stamps inscribed "SELLO DE RENTAS INTERNAS / HACIENDA / ESTADO LIBRE ASOCIADO DE PUERTO RICO". Design 23 x 29mm.

Comment: It is likely that many additional values exist.



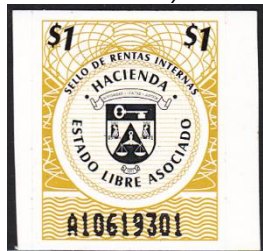
? Lithographed (?)

Perforated 11 Horizontally

- b) 50c yellow
- c) \$1 brown
- d) \$2 bright green
- e) \$5 blue
- f) \$10 green
- g) \$500 olive

28. Stamps inscribed "SELLO DE RENTAS INTERNAS / HACIENDA / ESTADO LIBRE ASOCIADO".

Comment: It is likely that many additional values exist



2005? Lithographed (?), self-adhesive

Die Cut

- a) 25c violet
- b) 50c yellow
- c) \$1 brown
- d) \$5 blue
- e) \$200 dark yellow
- f) \$1000 dark salmon

29. Stamps inscribed "SELLO DE RENTAS INTERNAS / HACIENDA / ESTADO LIBRE ASOCIADO DE PUERTO RICO".

Comment: It is likely that many additional values exist



? Lithographed (?), self-adhesive

Serpentine Die Cut 10¼ Vertically

- a) 25c violet
- b) 50c yellow
- c) \$1 brown
- d) \$2 bright green
- e) \$3 blue violet
- f) \$5 blue
- g) \$10 green
- h) \$20 orange
- i) \$50 red
- j) \$100 gray black

30. Stamps inscribed "SELLO DE RENTAS INTERNAS / HACIENDA / GOBIERNO DE PUERTO RICO".

Comment: It is likely that many additional values exist



? Lithographed (?), self-adhesive

Serpentine Die Cut 10.9 Vertically

- a) \$1 brown
- b) \$5 blue
- c) \$10 green

B. Auto License

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "AUTO LIC.", 19 x 2½mm. Stamps are bisected when used.



? Engraved, unwatermarked Perforated 11

- a) 25c lilac
- b) 50c yellow

2. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "AUTO LICENSE", inverted, 24 x 2mm. Stamps are bisected when used.



? Engraved, double line watermarked USIR Rouletted 7

- a) 5c pale brown

3. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "AUTO", x 2½mm. Typeset control numbers in black. Stamps are bisected when used.

Question: Has anyone seen a complete top-half or bottom-half of this stamp to confirm the complete overprint?



1938? Engraved, double line watermarked USIR Rouletted 7

- a) \$1 brown

4. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "AUTO", x 2½mm. Typeset control numbers in black. Stamps are bisected when used.

Question: Has anyone seen a complete top-half or bottom-half of this stamp to confirm the complete overprint?



1938? Engraved, double line watermarked USIR Perforated 11

- a) \$10 green

5. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "AUTO LICENSE", 24 x 2mm. Typeset control numbers in black. Stamps are bisected when used.



? Engraved, cent values unwatermarked, Perforated 11
dollar values double line watermarked USIR

- a) 10c rose
- b) \$50 red

6. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "AUTO LICENCES", 25 x 2mm. Stamps are bisected when used.



- ? Engraved, unwatermarked Perforated 11
- a) 1c pale blue
 - b) 50c yellow

7. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "AUTO LICENCES", 30 x 2½mm. Stamps are bisected when used.



- ? Engraved, double line watermarked USIR Perforated 11

Question: Has anyone seen a complete top-half or bottom-half of the \$3 or \$5 stamp to confirm the "Puerto" inscription as well as the complete overprint?

- a) \$3 violet
 - b) \$5 blue
 - c) \$50 red
8. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "AUTO LICENSE", 28 x 2½mm. Stamps are bisected when used.



- 1940? Engraved Perforated 11

- a) 1c blue green
- b) 25c lilac
- c) 50c yellow
- d) \$1 brown
- e) \$5 blue
- f) \$10 green

9. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "AUTO LICENCE", 28½ x 2½mm. Stamps are bisected when used.



1940? Engraved

Perforated 11

- a) 25c lilac
- b) 50c yellow
- c) \$5 blue
- d) \$20 orange

10. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "AUTO LICENCE", 28½ x 2½mm. Stamps are bisected when used.



1940? Engraved, unwatermarked

Rouletted 7

- a) \$1 brown

11. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "AUTO LICENSE", 28 x 2½mm. Stamps are bisected when used.



- ? Engraved Perforated 11
- a) \$1 brown
 - b) \$5 blue
 - c) \$10 green
 - 1) \$10 green, entire stamp
 - d) \$20 orange

12. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "AUTO LICENSE", 28½ x 2½mm.



- 1940? Engraved Rouletted 7
- a) \$1 brown, entire stamp

C. Auto Publico Asegurado (Public Automobile Insurance)

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "AUTO PUBLICO / ASEGURADO", lines 28 x 2½mm and 22 x 2½mm. Typeset control numbers. Stamps are bisected when used.



- ? Engraved, unwatermarked Perforated 11
- a) \$10 green

D. Beverages

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "BEVERAGES", 22 x 2½mm



- ? Engraved, unwatermarked Perforated 11
- a) \$3 red violet

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "BEVERAGES", 22 x 2½mm. Typeset control numbers. Stamps are bisected when used.

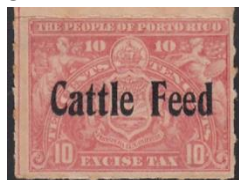


- 1942? Engraved Perforated 11

- a) 1c blue green (Bobo1968, ECC, Need to see an example)
- b) 5c olive yellow (Bobo1968, ECC, Need to see an example)
- c) 10c orange (Bobo1968, ECC, Need to see an example)
- d) 25c lilac
- e) 50c yellow
- f) \$1 brown (Bobo1968, ECC, Need to see an example)
- g) \$3 violet (Bobo1968, ECC, Need to see an example)
- h) \$5 blue
- i) \$10 green
- j) \$20 orange (Bobo1968, ECC, Need to see an example)
- k) \$50 red (Bobo1968, ECC, Need to see an example)
- l) \$200 dark yellow (Bobo1968, ECC, Need to see an example)
- m) \$500 olive (Bobo1968, ECC, Need to see an example)
- n) \$1,000 dark salmon (Bobo1968, ECC, Need to see an example)
- o) \$2,500 yellow green (Bobo1968, ECC, Need to see an example)

E. Cattle Feed

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "Cattle Feed", 21 x 5mm.



- ? Engraved, double line watermarked USIR Rouletted 7
- a) 10c rose

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "Cattle Feed".



- ? Engraved, unwatermarked Perforated 11
- a) 10c rose (TAR9611)

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "CATTLE FEED". Typeset control numbers.



- 1942? Engraved Perforated 11
- a) 10c orange (Bobo1968, ECC, Need to see an example)
 - b) \$1 brown (Bobo1968, ECC, Need to see an example)
 - c) \$5 blue (Bobo1968, ECC, Need to see an example)
 - d) \$10 green (Bobo1968, ECC, Need to see an example)
 - e) \$50 red (Bobo1968, ECC, Need to see an example)

4. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "CATTLE FEED". Typeset control numbers.



- 1945? Engraved Perforated 11
- a) \$1 brown
 - b) \$10 green

F. Centro de Recaudación de Ingresos Municipales (C.R.I.M.)

1. Stamps inscribed "CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES" in arc across semi-circle with "CRIM" with "¡Invierte en ti!" below. "CRIM" in phosphorescent ink in tablet area. Design 23 x 29mm. Typeset control numbers.

Comment: It is likely that additional values exist



2002? Lithographed (?)

Perforated 11 Horizontally

- a) \$2 magenta
- b) \$5 deep pink

2. Stamps inscribed "Invierte en ti" above stacked blocks with "CRIM" in dropout lettering and "CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES" below. "CRIM" in phosphorescent ink in tablet area.

Comment: It is likely that additional values exist



2011? Lithographed (?)

Perforated 11 Horizontally

- a) \$2 magenta

3. Stamps inscribed "Invierte en ti" above stacked blocks with "CRIM" and "CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES" below. "CRIM" in phosphorescent ink in tablet area.

Comment: It is likely that additional values exist



2011? Lithographed (?), self-adhesive

Serpentine Die Cut 10¼ Vertically

- a) 50c green
- b) \$1 yellow
- c) \$2 magenta

G. Coffee

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Typeset control numbers. Overprinted "COFFEE / INSPECTION", lines 18 x 3mm and 29 x 3mm.



? Engraved, double line watermarked USIR Hyphen-hole 7

a) \$5 blue

2. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "COFFEE / PROP. TAXES / ORIGINAL" or "COFFEE / PROP. TAXES / DUPLICATE", lines 12 x 2mm and 21 x 2mm.



? Engraved, double line watermarked USIR Rouletted 7

a) 10c rose, original

3. ? Engraved, double line watermarked USIR Perforated 11

a) 1c pale blue, original

b) 1c pale blue, duplicate

4. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "PUERTO RICO / COFFEE", lines 21½ x 2mm and 12 x 2mm.



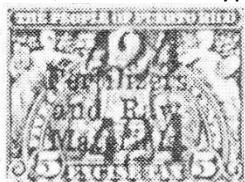
1937? Engraved, unwatermarked

Perforated 11

a) 25c lilac

H. Fertilizer

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "Fertilizers / and Raw / Materials". Typeset control numbers.



? Engraved, unwatermarked

Perforated 11

- a) 5c pale brown (TAR9611)

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "FERTILIZERS AND RAW MATERIALS". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 5c olive yellow (Bobo1968, ECC, Need to see an example)
 - b) 10c orange (Bobo1968, ECC, Need to see an example)
 - c) 25c red violet (Bobo1968, ECC, Need to see an example)
 - d) 50c yellow (Bobo1968, ECC, Need to see an example)
 - e) \$1 brown (Bobo1968, ECC, Need to see an example)
 - f) \$3 violet (Bobo1968, ECC, Need to see an example)
 - g) \$5 blue (Bobo1968, ECC, Need to see an example)
 - h) \$10 green (Bobo1968, ECC, Need to see an example)
 - i) \$20 orange (Bobo1968, ECC, Need to see an example)
 - j) \$200 dark yellow (Bobo1968, ECC, Need to see an example)
3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "FERTILIZERS". Typeset control numbers.



1945? Engraved

Perforated 11

- a) 50c yellow (Bobo1968, ECC, Need to see an example)
- b) \$1 brown (Bobo1968, ECC, Need to see an example)
- c) \$5 blue (Bobo1968, ECC, Need to see an example)
- d) \$10 green (Bobo1968, ECC, Need to see an example)
- e) \$50 red (Bobo1968, ECC, Need to see an example)

I. Foreign Coffee

1. Stamps inscribed "CAFÉ EXTRANJERO / FOREIGN COFFEE". Design 123 x 30mm on pink paper



? ? Imperforate (?)
a) 2c (1 Lb.) black, pink

J. Gasoline Tax

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "GASOLINE / TAX".

? Engraved, double line watermarked USIR Rouletted 7
a) 5c pale brown (ECC, Need to see an example)

2. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "GASOLINE TAX", 28 x 2½mm. Stamps are bisected when used.



? Engraved, double line watermarked USIR Perforated 10
a) \$500 olive

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "GASOLINE TAX", 28 x 2½mm. Typeset control numbers.



1942? Engraved

Perforated 11

- a) 1c blue green (*Bobo1968, ECC, Need to see an example*)
- b) 10c orange (*Bobo1968, ECC, Need to see an example*)
- c) 25c red violet (*Bobo1968, ECC, Need to see an example*)
- d) 50c yellow (*Bobo1968, ECC, Need to see an example*)
- e) \$1 brown (*Bobo1968, ECC, Need to see an example*)
- f) \$3 violet (*Bobo1968, ECC, Need to see an example*)
- g) \$5 blue (*Bobo1968, ECC, Need to see an example*)
- h) \$10 green (*Bobo1968, ECC, Need to see an example*)
- i) \$20 orange (*Bobo1968, ECC, Need to see an example*)
- j) \$50 red (*Bobo1968, ECC, Need to see an example*)
- k) \$100 gray black (*Bobo1968, ECC, Need to see an example*)
- l) \$200 dark yellow (*Bobo1968, ECC, Need to see an example*)
- m) \$500 olive (*Bobo1968, ECC, Need to see an example*)
- n) \$1,000 dark salmon (*Bobo1968, ECC, Need to see an example*)
- o) \$2,500 yellow green (*Bobo1968, ECC, Need to see an example*)
- p) \$10,000 olive yellow

K. Government Inspection / Departamento de Agricultura (Egg Inspection)

1. Stamps inscribed "Grado, tamaño y fecha de clasificación según / indicado en el envase."

Grado, tamaño y fecha
de clasificación según.
indicado en el envase.

?

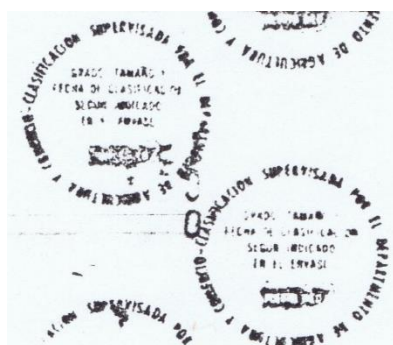
?

Imperforate

- a) red (ECC, Need to see an example)

2. Stamps inscribed "GRADO, TOMAÑO Y / FETCHA DE CLASIFICACION / SEGUN INDICADO / EN EL ENVASE" in center and "CLASIFICACION SUPERVISADA POR EL DEPARTAMENTO DE AGRICULTURA" in green circle around center in purple. Map of Puerto Rico in green.

Comment: It is likely that the two items shown below are the same and that the scans are merely of different quality.



?

?

Imperforate

- a) purple and green (SRN1963 & ECC, Need to see an example)

3. Stamps inscribed as above but "POR EL" at top.



?

Lithographed(?), vertical coil stamp

Imperforate

- a) purple and green

L. Government Inspection / Departamento de Salud (Department of Health)

1. Stamps inscribed “Estado Libre Asociado de Puerto Rico / Departamento de Salud / Cultivando Una Población Saludable / S.A.R.A.F.S. / Certificado de Salud” with SALUD icon at top.



2003? ?, self-adhesive

Die cut

- a) Red, yellow and blue, *off-white and brown*

- 1) Same as above, period removed, “S.A.R.A.F.S” (2011)

2. Stamps inscribed “DEPARTAMENTO DE SALUD / GOBIERNO DE PUERTO RICO / S.A.R.A.F.S. / Certificado de Salud”.



2013? ?, self-adhesive

Die cut

- a) Yellow and blue
- b) Yellow and blue (2017)

3. Stamps showing Puerto Rico coat of arms and inscribed “GOBIERNO DE PUERTO RICO / Departamento de Salud / S.A.R.A.F.S. / Certificado de Salud” with seal of Puerto Rico.



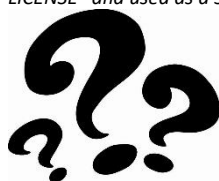
2018? ?, self-adhesive

Die cut

- a) Multicolored, *off-white and brown*

M. Health License

Comment: Chabot notes that the \$1 stamp of the type of the internal revenue series of 1938 may have been overprinted “HEALTH LICENSE” and used as a 50c stamp. Pedro Rodríguez lists the same stamp. Need to see an example.



N. Income Tax

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "SPECIAL / INC. TAX / ORIGINAL" or "SPECIAL / INC. TAX / DUPLICATE", lines 13 x 2mm and 14 x 2mm, vertically, reading down.



- ? Engraved, double line watermarked USIR Rouletted 7
- a) \$1 brown, original

2. Stamps inscribed "THE PEOPLE OF PORTO RICO / DEPARTMENT OF FINANCE / SPECIAL INTERNAL REVENUE STAMP" along with either "ORIGINAL" or "DUPLICATE". Design 63 x 41mm. Typeset control numbers.



- 1932? Engraved, unwatermarked Perforated 11
- a) \$1 orange, duplicate, buff
 - b) \$3 purple, duplicate, buff
 - c) \$10 green, original, buff
 - d) \$10 green, duplicate, buff
 - e) \$20 blue, original, buff
 - f) \$20 blue, duplicate, buff
 - g) \$200 yellow, duplicate, buff
 - h) \$500 green, original, deep buff
 - i) \$500 green, duplicate, deep buff

3. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "INCOME TAX PARTIAL PAYMENTS". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 50c yellow (Bobo1968, ECC, Need to see an example)
- b) \$1 brown (Bobo1968, ECC, Need to see an example)
- c) \$3 violet (Bobo1968, ECC, Need to see an example)
- d) \$5 blue (Bobo1968, ECC, Need to see an example)
- e) \$10 green (Bobo1968, ECC, Need to see an example)
- f) \$20 orange (Bobo1968, ECC, Need to see an example)
- g) \$50 red (Bobo1968, ECC, Need to see an example)
- h) \$100 gray black (Bobo1968, ECC, Need to see an example)
- i) \$200 dark yellow (Bobo1968, ECC, Need to see an example)
- j) \$500 olive (Bobo1968, ECC, Need to see an example)

O. Insular Police

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "INSULAR POLICE". Typeset control numbers. Stamps are bisected when used.



193? Engraved

Perforated 11

- a) \$1 brown

P. Malaria Fund

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "MALARIA FUND". Typeset control numbers.

Comment: Chabot notes that the stamps exist but does not list any denomination. Need to see an example.



Q. Milk Stations

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "MILK STATIONS". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 1c blue green (*Bobo1968, ECC, Need to see an example*)
- b) 5c olive yellow (*Bobo1968, ECC, Need to see an example*)
- c) 10c orange (*Bobo1968, ECC, Need to see an example*)
- d) 25c red violet (*Bobo1968, ECC, Need to see an example*)
- e) 50c yellow (*Bobo1968, ECC, Need to see an example*)
- f) \$1 brown (*Bobo1968, ECC, Need to see an example*)
- g) \$3 violet (*Bobo1968, ECC, Need to see an example*)
- h) \$5 blue (*Bobo1968, ECC, Need to see an example*)
- i) \$10 green (*Bobo1968, ECC, Need to see an example*)
- j) \$50 red (*Bobo1968, ECC, Need to see an example*)
- k) \$200 dark yellow (*Bobo1968, ECC, Need to see an example*)

R. Narcotic

1. Stamps inscribed "THE PEOPLE OF PORTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "NARCOTIC TAX". Typeset control numbers.

Comment: Chabot notes that the stamps exist but does not list any denomination. Need to see an example.



2. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / DEPARTAMENTO DE HACIENDA / OFICINA DEL SECRETARIO / NARCOTICO / REENVASADO CONFORME A LEY" in black except "NARCOTICO" in red. 71 x 20mm.



? ?

Rouletted 10 x Perforated 12½

- a) (1c) black and red, *golden rod*

S. Police Pension Fund

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "POLICE PENSION FUND". Typeset control numbers. Stamps are bisected when used.

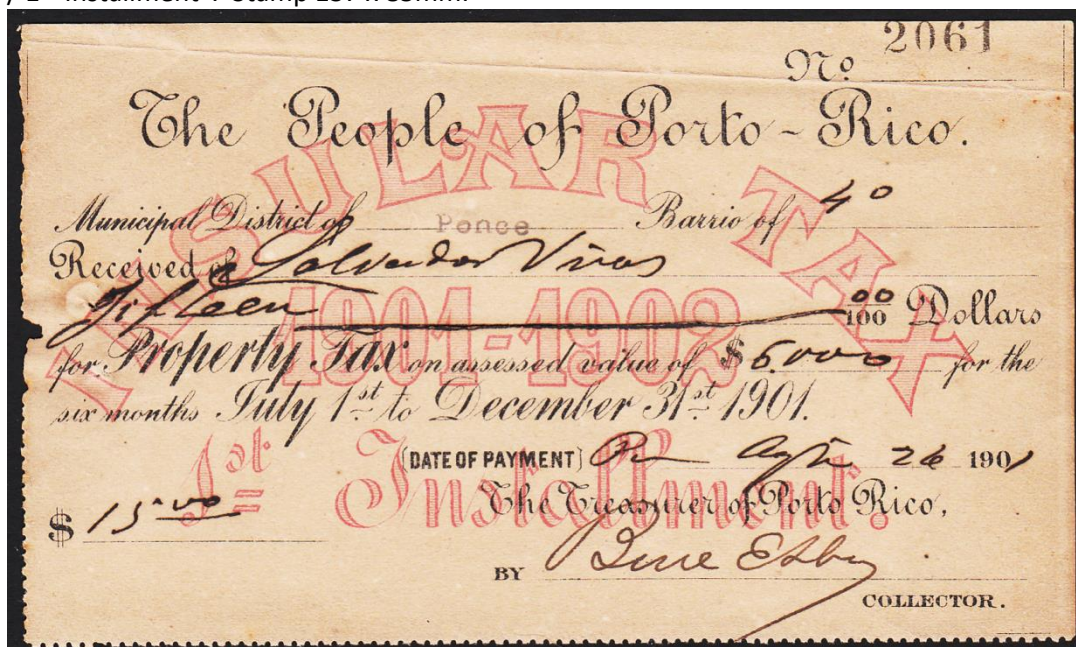


1942? Engraved
a) \$1 brown

Perforated 11

T. Property Tax

1. Stamps inscribed "The People of Porto - Rico" with under-printing "MUNICIPAL TAX / 1901-1902 / 1ST Installment". Stamp 137 x 85mm.



1901 Unwatermarked
a) green, green
b) red, pink

Perforated 11½

2. Stamps inscribed "THE PEOPLE OF PORTO RICO / EXCISE TAX". Overprinted "SPECIAL / PROP. TAX / ORIGINAL" or "SPECIAL / PROP. TAX / DUPLICATE", lines 13 x 2mm and 17 x 2mm, vertically, reading down.



1932? Engraved, double line watermarked USIR
a) \$1 brown, original
b) \$1 brown, duplicate
c) \$10 green, duplicate (ECC, Need to see an example)

Rouletted 7



3. 1932? Engraved, double line watermarked USIR Perforated 11
- a) \$3 violet, original
 - b) \$10 green, original
 - c) \$10 green, duplicate



4. 1932? Engraved, double line watermarked USIR Perforated 10
- a) \$5 blue, original
 - b) \$5 blue, duplicate
 - c) \$50 red, original
 - d) \$50 red, duplicate
 - e) \$500 olive green, original (TAR9611)
 - f) \$500 olive green, duplicate (TAR9611)

5. Stamps inscribed "THE PEOPLE OF PORTO RICO / DEPARTMENT OF FINANCE / SPECIAL INTERNAL REVENUE STAMP" along with either "ORIGINAL" or "DUPLICATE". Design 63 x 41mm. Typeset control numbers.



- 1932? Engraved, unwatermarked Perforated 11
- a) \$10 green, original, buff
 - b) \$10 green, duplicate, buff
 - c) \$20 blue, duplicate, buff
 - d) \$200 yellow, duplicate, buff (TAR9611)
 - e) \$500 green, duplicate, buff (TAR9611)

6. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "PROPERTY TAX PARTIAL PAYMENTS". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 50c yellow (*Bobo1968, ECC, Need to see an example*)
- b) \$1 brown (*Bobo1968, ECC, Need to see an example*)
- c) \$3 violet (*Bobo1968, ECC, Need to see an example*)
- d) \$5 blue (*Bobo1968, ECC, Need to see an example*)
- e) \$10 green (*Bobo1968, ECC, Need to see an example*)
- f) \$20 orange (*Bobo1968, ECC, Need to see an example*)
- g) \$50 red (*Bobo1968, ECC, Need to see an example*)
- h) \$100 gray black (*Bobo1968, ECC, Need to see an example*)
- i) \$200 dark yellow (*Bobo1968, ECC, Need to see an example*)
- j) \$500 olive (*Bobo1968, ECC, Need to see an example*)

U. Proprietary

1. Stamps inscribed "DEPARTMENT OF FINANCE / EXCISE TAXES / GOVERNMENT / OF PORTO RICO". 23 x 23mm. The Bureau of Engraving and Printing printed 7,000,000 of each series and left the tablet area blank. Typeset values added locally in black unless indicated otherwise.



1925 Engraved, inscribed "A"

Perforated 11



a)

15¢ a 25¢, red



b)

Typeface I has a straight baseline on the '2'; Typeface II has a curved baseline.

25¢ a 50¢, typeface I, red

c)

25¢ a 50¢, typeface II, red



d)

Typeface I has a straight topline on the '7'; Typeface II has a curved topline.

50¢ a 75¢, typeface I, red

e)

50¢ a 75¢, typeface II, red



f)

75¢ a \$1, red

g)

15¢ - 25¢, red (ECC, Need to see an example)

h)

25¢ - 50¢, red (ECC, Need to see an example)

i)

50¢ - 75¢, red (ECC, Need to see an example)



j)

Typeface I has numerals that are more than 2½mm tall. Typeface II has numerals that are 2mm tall.

.15 - .25, typeface I, red



k)

Typeface I has numerals that are more than 2½mm tall. Typeface II has numerals that are 2mm tall.

.25 - .50, typeface I, red

l)

.25 - .50, typeface II, red



m)

Typeface I has numerals that are more than 2½mm tall. Typeface II has numerals that are 2mm tall.

.50 - .75, typeface I, red



- n) *Typeface I has numerals that are more than 2½mm tall. Typeface II has numerals that are 2mm tall.*
 .75 - 1.00, typeface I, red



- o) .75 - \$1.00, typeface I, red

Comment: This stamp does not match the format, may be a new format

2. 1925 Engraved, inscribed "B", values in black Perforated 11



- a) 15¢ a 25¢, blue
 b) 25¢ a 50¢, blue (ECC, Need to see an example)
 c) 50¢ a 75¢, blue (ECC, Need to see an example)



- d) *Typeface I has a straight base on the '2'; Typeface II has a curved base.*
 \$1 a \$2, typeface II, blue

- e) \$2 a \$3, blue (ECC, Need to see an example)



- f) *Typeface I has numerals that are more than 2½mm tall. Typeface II has numerals that are 2mm tall.*
 \$3 a \$5, typeface I, blue

- g) \$3 a \$5, typeface II, blue

- h) \$5 a \$7, blue (ECC, Need to see an example)

- i) \$10 up, blue (ECC, Need to see an example)



- j) \$0.15 - \$0.25, blue



- k) \$0.25 - \$0.50, blue



- l) \$0.50 - \$0.75, blue



- m) \$0.75 - \$1.00, typeface I, blue



- n) *Typeface I has a short, stubbed serif at top. Typeface II has an elongated serif.*
 \$0.75 - \$1.00, typeface II, blue

- n) \$0.75 - \$1.00, typeface II, blue



o) \$1.00 - \$2.00, blue



p) \$2.00 - \$3.00, blue

q) \$3.00 - \$5.00, blue (ECC, Need to see an example)

r) \$5.00 - \$7.00, blue (ECC, Need to see an example)



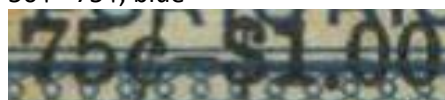
s) 15¢ - 25¢, blue



t) 25¢ - 50¢, blue



u) 50¢ - 75¢, blue



v) 75¢ - \$1.00, blue

w) \$1 - \$2, blue (ECC, Need to see an example)

x) \$2 - \$3, blue (ECC, Need to see an example)

y) \$3 - \$5, blue (ECC, Need to see an example)

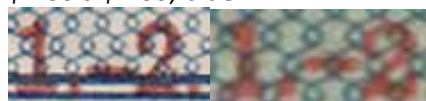
z) \$5 - \$7, blue (ECC, Need to see an example)

3. 1925 Engraved, inscribed "B", values in red

Perforated 11



a) \$1.00 a \$2.00, blue



b) Typeface I has a straight base on the '2'; Typeface II has a curved base.
1. - 2., typeface I, blue

c) 1. - 2., typeface II in carmine, blue



d) 2. - 3., blue



e) Typeface I has a length, including ending period, of 7mm. Typeface II has a length of 5½mm.
3. - 5., typeface I, blue

f) 3. - 5., typeface II in carmine, blue

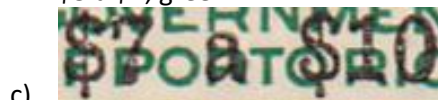
4. 1925 Engraved, inscribed "C" Perforated 11



a) 25c a 50c, green



b) \$5 a \$7, green

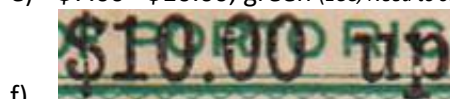


c) \$7 a \$10, green



d) \$10 up, green

e) \$7.00 - \$10.00, green (ECC, Need to see an example)



f) \$10.00 up, green



g) .15 - .25, green



h) 25c - 50c, green

i) \$7 - \$10, green (ECC, Need to see an example)

5. Stamps inscribed as above except for "PUERTO RICO". Typeset values added by BEP.



- 1943 Engraved, inscribed "A" Perforated 11
- a) \$0.15 - \$0.25, red (16,931,700)
 - b) \$0.25 - \$0.50, red (12,562,600)
 - c) \$0.50 - \$0.75, red (2,229,000)
 - d) \$0.75 - \$1.00, red (4,190,000)
6. 1943 Engraved, inscribed "B" Perforated 11
- a) \$1.00 - \$2.00, blue (7,170,000)
 - b) \$2.00 - \$3.00, blue (1,938,000)
 - c) \$3.00 - \$5.00, blue (1,030,000)
- Comment: TAR7905 states that the "\$5.00 - \$7.00" should be under 'B' and blue*
7. 1943 Engraved, inscribed "C" Perforated 11
- a) \$5.00 - \$7.00, green (1,072,000)
 - b) \$7.00 - \$10.00, green (1,026,200) (ECC, Need to see an example)
 - c) \$10.00 up, green (1,035,600) (ECC, Need to see an example)
8. Stamp of 1943 overprinted "EXENTO / 4 3 8" ("EXEMPT") reading up diagonally from lower left to upper right.
- 1945? Engraved, inscribed "C" Perforated 11
- a) \$10.00 up, green

V. Public Shows

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "PUBLIC SHOWS", 29 x 2½mm. Typeset control numbers.



? Engraved

Perforated 11

- a) 10c red orange, entire stamp

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "PUBLIC SHOWS", 29 x 2½mm. Typeset control numbers. Stamps are bisected when used.



? Engraved

Perforated 11

- a) \$1 brown

W. Salt Tax

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "SALT TAX". Typeset control numbers.

Comment: Chabot notes that the stamps exist but does not list any denomination. Need to see an example.



2. Stamps inscribed "EL PUEBLO DE PUERTO RICO / SAL COMUN" (Common Salt).



? ? 147 x 15mm

Rouletted 7

- a) blue

3. ? ? 148 x 15mm

Imperforate

- a) blue

X. Soil Amendment

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "SOIL AMENDMENT". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 10c orange (*Bobo1968, ECC, Need to see an example*)
- b) \$1 brown (*Bobo1968, ECC, Need to see an example*)
- c) \$5 blue (*Bobo1968, ECC, Need to see an example*)
- d) \$10 green (*Bobo1968, ECC, Need to see an example*)
- e) \$50 red (*Bobo1968, ECC, Need to see an example*)

Y. Suspension de Casos

1. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE RENTAS INTERNAS". Denominations are typeset in all four corners. Typeset control numbers in black with 'A' prefix. 43 x 41mm. Overprinted "LEY 144 / DE 1974" in red



1974 Engraved, dry printing

Perforated 11

- a) \$5 blue (*ECC, Need to see an example*)

2. Stamps inscribed "ESTADO LIBRE ASOCIADO DE PUERTO RICO / SELLO DE SUSPENSION DE CASOS / LEY 144 DE 1974". Printed control numbers in black. 44 x 41mm.



1974 Engraved

Rouletted 7

- a) \$5 green
- b) \$10 red

3. Typeset control numbers. 23 x 29mm.



? Lithographed (?), self-adhesive

Die Cut

- a) \$5 green
- b) \$10 red



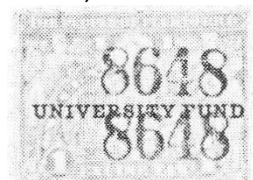
4. ? Lithographed (?), self-adhesive

Serpentine Die Cut 10% Vertically

- a) \$10 red
- b) \$20 blue

Z. University Fund

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / EXCISE TAX". Overprinted "UNIVERSITY FUND", 20 x 2mm. Typeset control numbers.



? Engraved

Perforated 11

- a) 1c pale blue (TAR9611)

2. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "UNIVERSITY FUND". Typeset control numbers.



1942? Engraved

Perforated 11

- a) 1c blue green (Bobo1968, ECC, Need to see an example)
- b) 5c olive yellow (Bobo1968, ECC, Need to see an example)
- c) 10c orange (Bobo1968, ECC, Need to see an example)
- d) 25c red violet (Bobo1968, ECC, Need to see an example)
- e) 50c yellow (Bobo1968, ECC, Need to see an example)
- f) \$1 brown (Bobo1968, ECC, Need to see an example)
- g) \$3 violet (Bobo1968, ECC, Need to see an example)
- h) \$5 blue (Bobo1968, ECC, Need to see an example)
- i) \$10 green (Bobo1968, ECC, Need to see an example)
- j) \$50 red (Bobo1968, ECC, Need to see an example)
- k) \$200 dark yellow (Bobo1968, ECC, Need to see an example)

AA. Vital Statistics

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "VITAL STATISTICS", lines 35 x 2½mm. Typeset control numbers. Stamps are bisected when used.



1942? Engraved
a) 50c yellow

Perforated 11

BB. Warehouse Inspection

1. Stamps inscribed "THE PEOPLE OF PUERTO RICO / INTERNAL REVENUE STAMP". Overprinted "SPECIAL TAX" and "WAREHOUSE INSPECTION". Typeset control numbers.



1942? Engraved
a) 50c yellow (*Bobo1968, ECC, Need to see an example*)
b) \$1 brown (*Bobo1968, ECC, Need to see an example*)
c) \$10 green (*Bobo1968, ECC, Need to see an example*)

Perforated 11

Appendix B – Unidentified Revenue Issues

The following revenue issues with Spanish text might originate from Puerto Rico. Proper identification is welcome.

Matches

Stamps inscribed “EJERCICIO PARA EL AÑO DE 1898 A 1899 / IMPUESTO DE TIMBRE PARA EL CONSUMO DE FOSFOROS”.

Coat of arms (?) in center also includes “F Y C”.

Comment: There is some discussion as to whether this stamp is for Cuba, Philippines and/or Puerto Rico. There is also a question as to whether it was issued under the Spanish administration or the United States administration due to the crown.



1898

Imperforate

1c red (GG)

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