

Catalogue of Puerto Rico Revenues



Compiled by Gregg Greenwald, email bluebird@tzn.net

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.

Index:

- I. Documentary
 - A. General Documentary
 - B. Auto License
 - C. Auto Publico Asegurado (Public Automobile Insurance)
 - D. Beverages
 - E. Cattle Feed
 - F. Centro de Recaudación de Ingresos Municipales (C.R.I.M.)
 - G. Coffee
 - H. Fertilizer
 - I. Foreign Coffee
 - J. Gasoline Tax
 - K. Government Inspection / Departamento de Agricultura (Egg Inspection)
 - L. Government Inspection / Departamento de Salud (Department of Health)
 - M. Health License
 - N. Income Tax
 - O. Insular Police
 - P. Malaria Fund
 - Q. Milk Stations
 - R. Narcotic
 - S. Police Pension Fund
 - T. Property Tax
 - U. Proprietary
 - V. Public Shows
 - W. Salt Tax
 - X. Soil Amendment
 - Y. Suspension de Casos
 - Z. University Fund
 - AA. Vital Statistics
 - BB. Warehouse Inspection
- II. Tobacco
 - A. Cigars, Cigar Bands
 - B. Cigars, Domestic
 - C. Cigars, Imported
 - D. Cigarettes, Domestic
 - E. Cigarettes, Domestic, pre-printed on cigarette pack
 - F. Cigarettes, For Export
 - G. Cigarette Enclosures, Tax Exempt
 - H. Guarantee Stamps for Cigars Manufactured in Porto Rico with Tobacco Produced in Porto Rico
 - I. Guarantee Stamps for Cigars Manufactured in Porto Rico with Porto Rican and other Tobaccos
 - J. Prepared Smoking and Fine-Cut Chewing Tobacco
 - K. Puerto Rico Tobacco
- III. Alcohol
 - A. Alcohol
 - B. Beer
 - C. Distilled Spirits
 - D. Wine

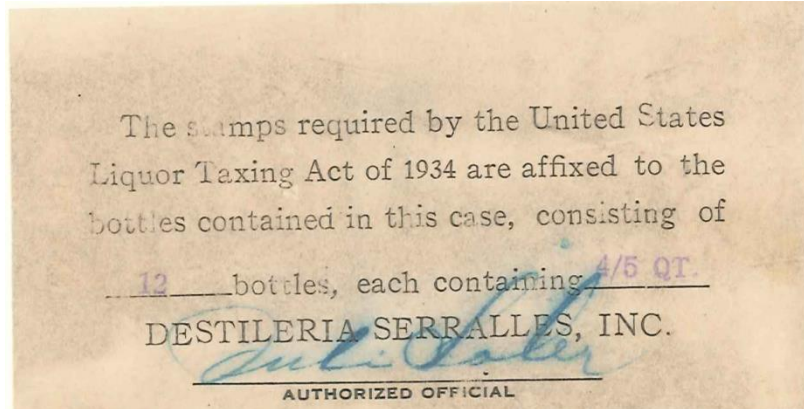
- IV. Tobacco Products for Export to the United States
 - A. Cigars Exported to the United States
 - B. Cigars Exported to the United States without the "PORTO RICO" overprint
 - C. Small Cigars Exported to the United States
 - D. Small Cigars Exported to the United States without the "PORTO RICO" overprint
 - E. National Recovery Administration Cigar Price Code for Cigars Exported to the United States
 - F. Class A Cigarettes Exported to the United States
 - G. Class A Cigarettes Exported to the United States without the "PORTO RICO" overprint
 - H. Class B Cigarettes Exported to the United States
 - I. Class B Cigarettes Exported to the United States without the "PORTO RICO" overprint
 - J. Tax Paid on Package Exported to the United States
 - V. Alcohol Products for Export to the United States
 - A. Case Stamps
 - B. Rectified Spirits Exported to the United States
 - C. Distilled Spirits Exported to the United States
 - VI. Miscellaneous
 - A. Digital Stamps
 - B. Meters
 - C. Permits
 - D. Weights and Measures
 - VII. Association / Trade
 - A. Asistencia Legal (Legal Aid)
 - B. Colegio de Abogados / Impuesto Notarial
 - C. Colegio de Abogados / Impuesto Forense
 - D. Colegio de Agronomos (School of Agriculture)
 - E. Colegio de Contadores Publicos Autorizados (School of Certified Public Accountants)
 - F. Colegio de Ingenieros (School of Engineers)
 - G. Colegio de Ingenieros, Arquitectos y Agrimensores (School of Engineers, Architects and Surveyors)
 - H. Colegio de Ingenieros y Agrimensores / Colegio de Arquitectos (School of Engineers and Surveyors / Architects)
 - I. Colegio de Ingenieros y Agrimensores / Colegio de Arquitectos y Arquitectos Paisajistas (School of Engineers and Surveyors / Architects and Landscape Architects)
 - J. Colegio de Maestros y Oficiales Plomeros (School of Master Plumbers)
 - K. Colegio de Medicos Veterinarios (School of Veterinary Medicine)
 - L. Colegio de Peritos Electricistas (School of Certified Electricians)
 - M. Colegio de Tecnicos de Refrigeracion y Aire Acondicionado (School of Refrigeration and Air Conditioning Technologists)
 - N. Colegio de Technologos Medicos (School of Medical Technologists)
 - VIII. Municipals
 - A. Arecibo
 - B. Bayamon
 - C. Fajardo
 - D. Guayama
 - E. Mayagüez
 - F. Ponce
 - G. Santurce
 - H. San Juan
 - IX. Essays
 - X. Trial Color, die and Plate Proofs
 - XI. Specimens
- Appendix A – Possible Revenue Issues
Appendix B – Unidentified Revenue Issues
Appendix C – Bacardi Letter Pair Sequence Cancels on Red Distilled Spirits Bottle Stamp Issues

V. Alcohol Products for Export to the United States

A. Case Stamps

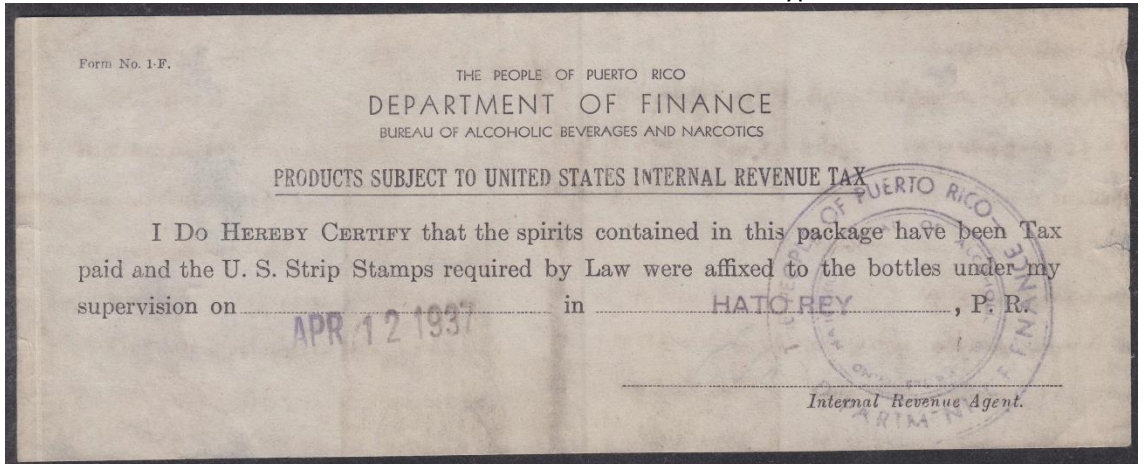
Case stamps were put on the sides or ends of cases of liquor, proving the tax on all bottles in the case was paid. Applied as required by law. (Exhibit of Howie Nelles)

- 1. Labels inscribed "The stamps required by the United States Liquor Taxing Act of 1934..."



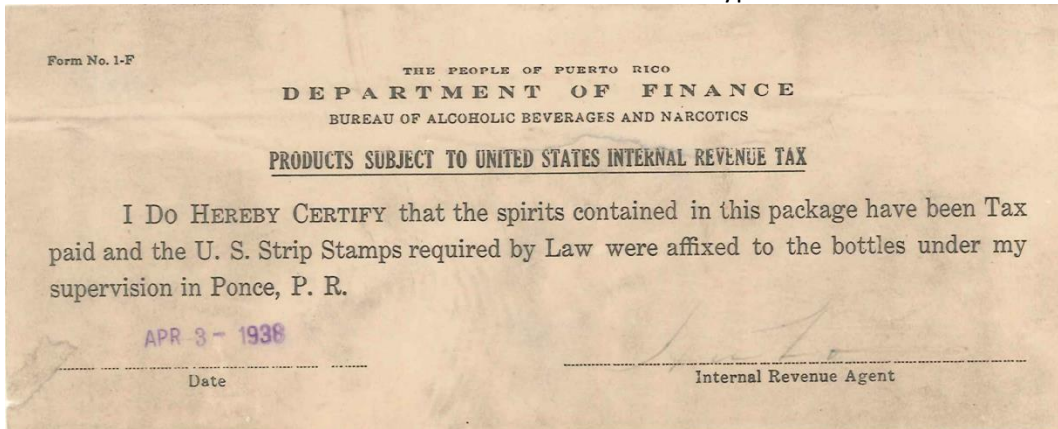
1934? ? Imperforate
a) 106 x 40mm

- 2. Labels inscribed "I DO HEREBY CERTIFY..." with header in sans-serif typeface. Form No. 1-F



1937 ? Imperforate
a) 195 x 75mm

- 3. Labels inscribed "I DO HEREBY CERTIFY..." with header in serif typeface. Form No. 1-F

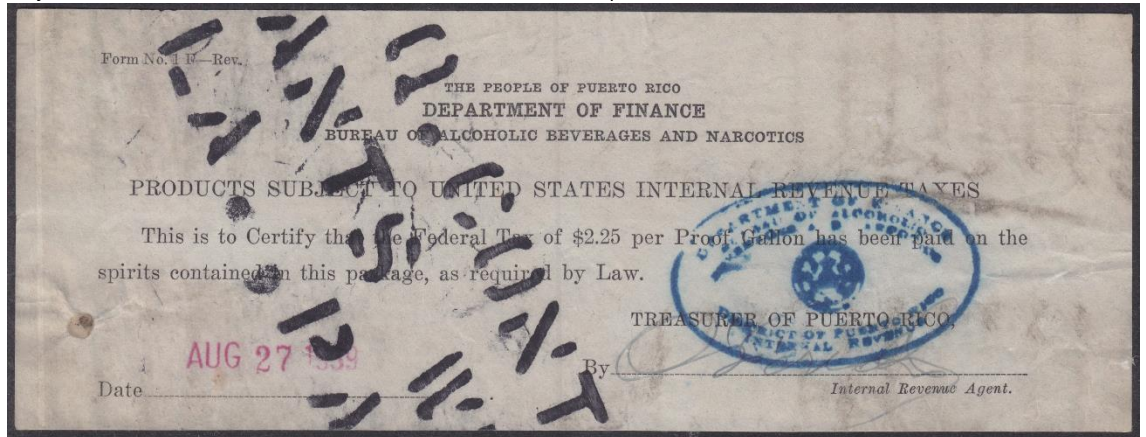


1938 ? Imperforate
a) 183 x 73mm

4. Labels inscribed "This is to Certify that the Federal Tax of...".

Comment: The effective date of the \$2.25 per proof gallon distilled spirits tax is July 1, 1938 to June 30, 1940. From July 1, 1940 until September 30, 1941 the rate was \$3.00 per proof gallon.

Question: Was this a way of identifying that these cases were destined for export. Was rum that was consumed in Puerto Rico subject to the U.S. federal tax in addition to the Puerto Rico distilled spirits tax

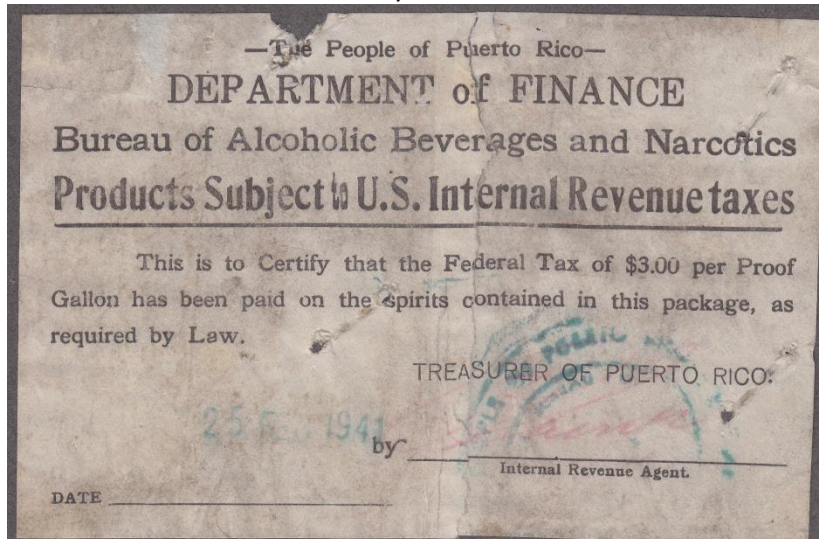


1938 200 x 75mm

Imperforate

- a) \$2.25 per Proof Gallon, buff,
- b) \$3.00 per Proof Gallon, buff (1940)

5. Labels inscribed "This is to Certify that the Federal Tax of...".

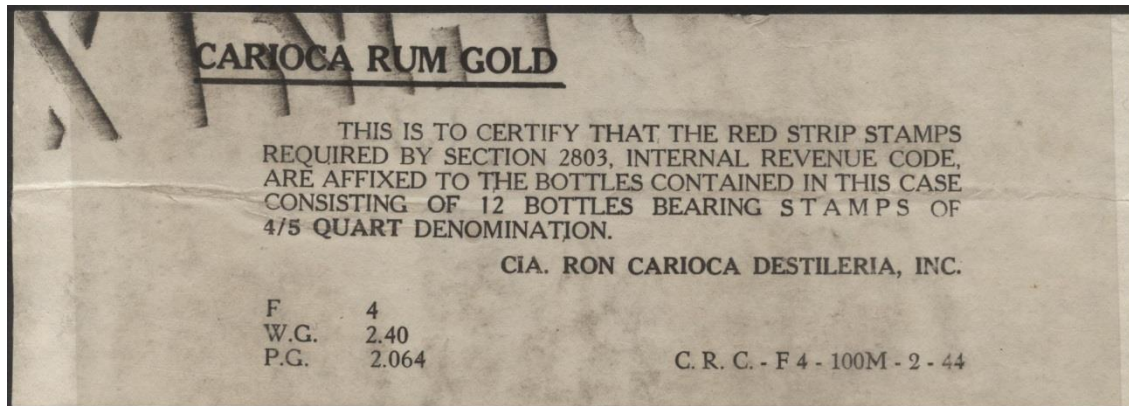


1940 140 x 92mm

Imperforate

- a) \$3.00 per Proof Gallon, buff

6. Labels inscribed "THIS IS TO CERTIFY THAT THE RED STRIP STAMPS...".

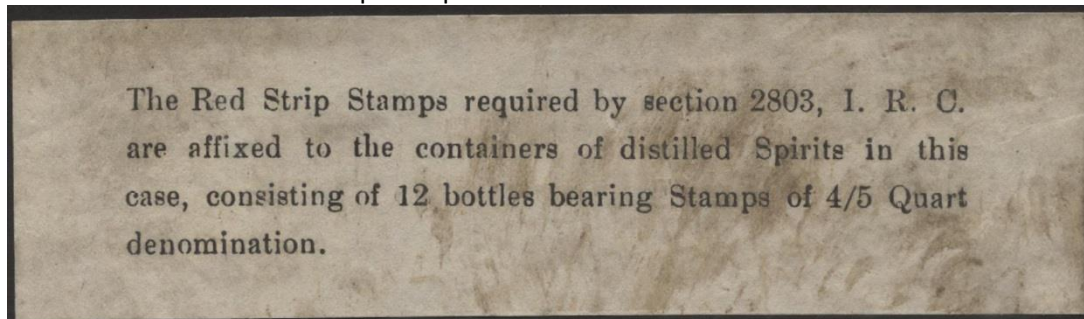


1944? 200 x 70mm

Imperforate

- b) 12 Bottles at 4/5 Quart, *buff*

7. Labels inscribed "The Red Strip Stamps...".



194? 140 x 40mm

Imperforate

- c) 12 Bottles at 4/5 Quart, *buff*

B. Rectified Spirits Exported to the United States

1. U. S. Wine stamps of 1933-34 overprinted in red "RECTIFIED / SPIRITS".

Comment: It is likely that the 6c value exists



1937 Offset, double line watermarked USIR

Rouletted 7

- a) 2c green
- b) 3c green
- c) 4c green
- d) 5c green
- e) 50c green
- f) 60c green

2. U. S. Wine stamps of 1933-34 overprinted in carmine "RECTIFIED / SPIRITS".

Comment: It is likely that the 60c value exists



1937 Offset, double line watermarked USIR

Rouletted 7

- a) 2c green
- b) 3c green
- c) 4c green
- d) 5c green
- e) 6c green
- f) 50c green

3. U. S. Wine stamps of 1933-34 overprinted in black "RECTIFIED / SPIRITS". Nearly all copies are cancelled with perforated initials.



1937 Offset, double line watermarked USIR

Rouletted 7

- a) 1c green
- b) 2c green
- c) 3c green
- d) 5c green
- e) 6c green
 - 1) Not cancelled with perforated initials
- f) 36c green
- g) 50c green
- h) 60c green
 - 1) Not cancelled with perforated initials
- i) 72c green
- j) 80c green

4. U. S. Wine stamps of 1933-34 handstamped in violet "RECTIFIED / SPIRITS" in sans-serif typeface. Letters 5½mm tall, lines 12½mm apart.

Question: Should the stamps with a black overprint be separated from the stamps with a violet overprint or kept as a sub-variety?



1937? Offset, double line watermarked USIR

Rouletted 7

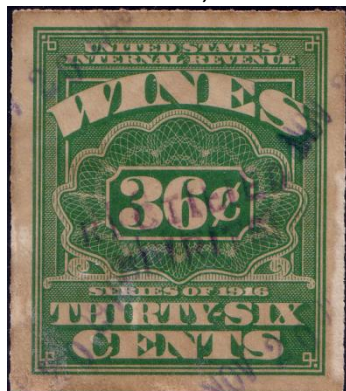
- a) 1c green
- b) 2c green
- c) 4c green
- d) 36c green
 - 1) Black overprint
 - 2) Black Overprint at 45° angle, reading down (1943)
 - 3) Violet Overprint at 45° angle, reading down, double overprint
 - 4) Mint, no gum as issued
- e) 40c green
 - 1) Mint, no gum as issued
- f) 60c green
- g) 72c green
 - 1) Double overprint
 - 2) Black overprint
- h) 80c green
 - 1) Double overprint
 - 2) Black overprint

5. U. S. Wine stamp of 1933 handstamped "RECTIFIED / SPIRITS" in sans-serif typeface. Letters 4½mm tall, lines 6mm apart.



- ? Offset, double line watermarked USIR Rouletted 7
- a) 36c green, black overprint
 - 1) Black Overprint at 45° angle, reading up
 - b) 36c green, violet overprint
 - 1) Overprint inverted

6. U. S. Wine stamp of 1933 handstamped in violet "RECTIFIED / SPIRITS" in sans-serif typeface. Letters 4mm tall, lines 1½mm apart.



- 1943? Offset, double line watermarked USIR Rouletted 7
- a) 36c green

7. U. S. Wine stamps of 1933-34 handstamped in red "RECTIFIED / SPIRITS" in sans-serif typeface. Letters 5mm tall, lines 12½mm apart.



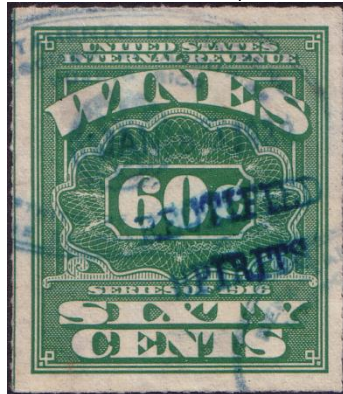
- 1937 Offset, double line watermarked USIR Rouletted 7
- a) 1c green
 - b) 2c green
 - c) 3c green
 - d) 5c green
 - e) 6c green
 - f) 40c green
 - g) 50c green
 - h) 60c green
 - i) 80c green
8. U. S. Wine stamps of 1933-34 handstamped in violet "RECTIFIED / SPIRITS" in serif typeface. Letters 5mm tall, lines 14mm apart.



- 1938 Offset, double line watermarked USIR Rouletted 7
- a) 1c green
 - b) 2c green
 - c) 3c green
 - d) 4c green
 - e) 6c green
 - f) 50c green
 - g) 60c green

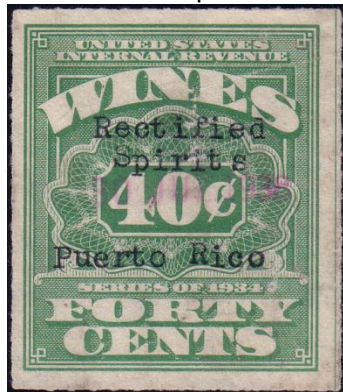
9. U. S. Wine stamps of 1933-34 handstamped in blue "RECTIFIED / SPIRITS" in serif typeface. Letters 3mm tall, lines 4mm apart.

Question: Should the stamps with a violet overprint be separated from the stamps with a blue overprint or kept as a sub-variety?



- 1938 Offset, double line watermarked USIR Rouletted 7
- a) 1c green
 - b) 3c green, violet overprint
 - c) 4c green
 - d) 5c green
 - e) 40c green
 - 1) Violet overprint
 - f) 50c green
 - g) 60c green
 - h) 72c green
 - i) 80c green

10. U. S. Wine stamp of 1934 mimeographed "Rectified / Spirits / Puerto Rico" in pica type.



- 1938 Offset, double line watermarked USIR Rouletted 7
- a) 40c green
 - 1) 't' of "Spirits" over 's'

11. U. S. Wine stamp of 1938 mimeographed "RECTIFIED / SPIRITS / PUERTO RICO" in pica type.



1938 Offset, double line watermarked USIR Rouletted 7
a) 40c green

12. U. S. Wine stamp of 1933 mimeographed "RECTIFIED / SPIRITS" in pica type.



1939 Offset, double line watermarked USIR Rouletted 7
a) 80c green

13. U. S. Wine stamps of 1933-34 overprinted in black "RECTIFIED SPIRITS / PUERTO RICO". Lines 9mm apart for values ½c through 30c and 12½mm apart for 36c through \$1.

Comment: Additional issues exist and can be found in the Scott Specialized catalog. I do not know of any additional varieties than those listed. However, if anyone has the copy of Scott RE29, the 60c with an inverted overprint, I think that it would be nice to have a scan of the stamp.



1937 Offset, double line watermarked USIR

Rouletted 7

- a) ½c green
- b) 1c green
- c) 2c green
 - 1) Overprint lines 5.3mm apart
- d) 3c green
- e) 4c green
- f) 5c green
- g) 6c green
- h) 10c green
- i) 30c green
- j) 36c green
- k) 40c green
- l) 50c green
- m) 60c green
 - 1) Inverted overprint
- n) 72c green
- o) 80c green
- p) \$1 green



14. 1941-57 Engraved, Lithographed (8c and 58c)
double line watermarked USIR

Rouletted 7

- 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)

C. Distilled Spirits Exported to the United States

U.S.I.R. collection districts are represented by the first two digits of the control numbers and are followed by a dash. Relevant districts for these stamps include

21: Maryland and Puerto Rico

36: New York – there are questions whether the liquor was actually bottled in Puerto Rico and not in New York. It is not certain whether the taxes were remitted back to the Treasurer of Puerto Rico. Therefore, unless otherwise specified, cancels with the 36 – New York prefix will not be listed.

RED MINIATURE BOTTLE STAMPS, SERIES 1934



RBS1 Less Than ½ Pint

Known company cancels:

BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / BACARDI – CARTA AMBAR – PUERTO RICAN RUM

Bacardi Corporation of America - San Juan, P. R. / BACARDI – Carta de Plata – PUERTO RICAN RUM

BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / BACARDI – CARTA DE PLATA – PUERTO RICAN RUM

COMPañIA RON CARIOCA DISTILLERIA INC. / San Juan, P. R. / RON CARIOCA PUERTO RICO RUM

DESTILERIA SERRALLES, INC. PONCE, P. R. / “DON Q” PUERTO RICAN RUM (HI)

PUERTO RICO DISTILLING CO., / ARECIBO, P. R.



Alex D. Shaw & Co. Inc. New York, N.Y. / “Don Q” Puerto Rican Rum

Comment: This has identified this as the primary label of Destilleria Serralles of Ponce, P.R. Unlike all the other examples included, it is suspect that these were applied in New York and not in Puerto Rico. In this case, It is not certain whether the taxes were remitted to the Treasurer of Puerto Rico.

RED BOTTLE STRIP STAMPS, SERIES 1934

Without control numbers

In use from February 10, 1934 until November, 1934

Inscribed “U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Engraved, imperforate

a. Imperforate b. Perforated c. Rouletted

Note: At this time, no examples with Puerto Rico distillery cancels have been reported.

RBS2 ½ Pint

Known company cancels:

None

RBS3 1 Pint

Known company cancels:

None

RBS4 ½ Gallon

Known company cancels:

None

RBS5 1 Quart

Known company cancels:

None

RED BOTTLE STRIP STAMPS, SERIES 1934-A

With control numbers

Inscribed "U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"

Engraved, imperforate

A. Control number in left panel B. Control number in right panel



RBS6A ½ Pint

Known company cancels:

BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / BACARDI - CARTA AMBAR - PUERTO RICAN RUM

RBS6B ½ Pint

Known company cancels:

BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / BACARDI - CARTA AMBAR - PUERTO RICAN RUM



RBS7A ¾ Pint (1936)

Known company cancels:

LICORERIA MARIN / Fabricates de Licores / MAYAGUEZ, P.R. // CEREZA / Cherry Liqueur



RBS8A ⅕ Pint (1936)

Known company cancels:

PUERTO RICO DISTILLING CO., / ARECIBO, P. R.

RBS8B ⅕ Pint (1936)

Known company cancels:

Puerto Rico Distilling Co. Arecibo, P. R. / RONRICO - Puerto Rico Rum



RBS9A 1 Pint

Known company cancels:

RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPANIA RON CARIOCA DISTILLERIA INC.

RBS9B 1 Pint

Known company cancels:

RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPANIA RON CARIOCA DISTILLERIA INC.

RBS10 ¾ Quart (1936)
 Known company cancels:
 None



RBS11A ½ Quart
 Known company cancels:
 BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / BACARDI – CARTA DE PLATA – PUERTO RICAN RUM
 Brugal y Co., C. por A. / San Juan, P.R. / Brugal Puerto Rico Rum
 COMPAÑIA RON CARIOCA DESTILERIA INC / San Juan, P. R. PUERTO RICAN RUM
 Puerto Rico Distilling Co. perfin
 Puerto Rico Distilling Co. Arecibo, P. R. / RONRICO – Puerto Rico Rum
 PUERTO RICO RUM / MARIN / Licoreria Marin, Inc. / Mayaguez, Puerto Rico / RON CORAZON / Puerto Rican Rum
 RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPAÑIA RON CARIOCA DESTILERIA INC.
 RON JULIA Cia. Licorera Juliá / PUERTO RICAN RUM SANTURCE, P. R.

RBS11B ½ Quart
 Known company cancels:
 BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R. / Bacardi – Carta Ambar – Puerto Rican Rum
 Bacardi Corporation of America, San Juan, P. R. / BACARDI – Carta de Plata – PUERTO RICAN RUM
 National Liquor Co. Inc. - Hato Rey / RON EL ABUELO - PUERTO RICAN RUM
 National Liquor Co. Inc. - Hato Rey / RON REY - PUERTO RICAN RUM
 Puerto Rico Distilling Co. Arecibo, P. R. / RONRICO – Puerto Rico Rum
 RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPAÑIA RON CARIOCA DESTILERIA INC.
 RON CHIKOTO / PUERTO RICAN RUM / Cia Licorera Juliá / SANTURCE, P. R.
 RON JULIA Cia. Licorera Juliá / PUERTO RICAN RUM SANTURCE, P. R.

RBS12A 1 Quart
 Known company cancels:
 LICORERIA MARIN, Inc. / Mayaguez, P.R.

RBS13 ½ Gallon (1936)
 Known company cancels:
 None



RBS14A 1 Gallon (1936)
 Known company cancels:
 DESTILERIA SERRALLES, INC. PONCE, P. R. / “DON Q” PUERTO RICAN RUM

RED MINIATURE BOTTLE STAMPS, SERIES 111 – 1941?

Inscribed "U.S. INTERNAL REV / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"
Lithographed, imperforate



RBS15 Less Than ½ Pint

Known company cancels:

BACARDI CORPORATION OF AMERICA, SAN JUAN, P. R.

Compañía Ron Llave

Distilleries V. M. Ramírez Y Cia. / Mayaguez, P. R.

Puerto Rico Distilling Co. Arecibo, P. R.



RBS16 Less Than ½ Pint surcharged "1/10 Pint" reading up at left and down at right

Known company cancels:

Destilería Serralles, Inc., Ponce, P. R.



RBS17 Less Than ½ Pint surcharged "1/10 Pint" reading down

Known company cancels:

Destilería Serralles, Inc., Ponce, P. R. obliterated with

Porto Rican American Liquor Co. Inc., Ponce, P. R.

SERIES 111 – 1941 (District number and sheet number separated by a dash)

Inscribed "U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"

Lithographed, imperforate

A. Control number in left panel B. Control number in right panel



RBS18A ½ Pint

Known company cancels:

Brugal y Co. C. por A. / San Juan P. R / Brugal Puerto Rico Rum.

PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

Puerto Rico Distilling Co., / Arecibo, P. R.



Known company cancels from District 36 (New York):

Comment: There are questions as to whether this cancel on a District 36 stamp belongs with the Puerto Rico stamps as it may be difficult to determine whether the tax proceeds were remitted back to Puerto Rico.

Bacardi Corporation of America, San Juan P. R.

RBS18B ½ Pint

Known company cancels:

PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

RBS19 ¾ Pint

Known company cancels:

None



RBS20A 1/5 Pint

Known company cancels:

*BARCELO-MARQUES & Co., S. en C. / ARECIBO, PUERTO RICO
 PUERTO RICO DISTILLING CO., / ARECIBO, PUERTO RICO
 R. NIEVES & CO., INC. / Arroyo, P. R.*



Known company cancels from District 36 (New York):

Comment: There are questions as to whether this cancel on a District 36 stamp belongs with the Puerto Rico stamps as it may be difficult to determine whether the tax proceeds were remitted back to Puerto Rico.

PORTO RICAN AMERICAN LIQUOR CO. PONCE, P. R.

RBS20B 1/5 Pint

Known company cancels:

*Alfonso Vega Toro / Mayaguez, P. R.
 Bacardi Corporation of America, San Juan, P. R.
 PRIMITIVO GRAU / Mayaguez, P. R. (RL)
 RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPAÑIA RON CARIOCA
 DESTILERIA INC.*

Known company cancels from District 36 (New York):

Bacardi Corporation of America, San Juan P. R.



RBS21A 1 Pint

Known company cancels:

DESTILERIA SERRALLES, INC. PONCE, PUERTO RICO

RBS21B 1 Pint

Known company cancels:

DESTILERIA SERRALLES, INC. PONCE, PUERTO RICO

RBS22 3/4 Quart (1936)

Known company cancels:

None



RBS23A 1/5 Quart

Known company cancels:

- Bacardi Corporation of America, San Juan, P. R.*
- BARCELO-MARQUES & Co., Inc. / ARECIBO, PUERTO RICO / Ron RIONDO – Puerto Rican Rum.*
- Brugal y Co. C. por A. / San Juan P. R / Brugal Puerto Rico Rum.*
- CIA. DE DESTILERIAS / INTERNACIONALES INC. / CAROLINA, P. R.*
- Compañía Antillana de Ron Inc. / Hato Rey, Puerto Rico*
- DESTILERIA SERRALLES, INC., PONCE, P. R.*
- J. R. NIEVES & CO., INC. / Arroyo, P. R.*
- J. R. NIEVES & CIA., SUCRES., S. EN C. / ARROYO, P. R.*
- Mateo M. Paschal / Hato Rey, P. R.*
- PUERTO RICAN AMERICAN RUM CORP. INC. / Mayaguez, Puerto Rico*
- Puerto Rico Distilling Co. Arecibo, P. R.*
- VIDAL DISTILLED LIQUORS, INC. / San Juan, Puerto Rico*
- WEST INDIES RUM DISTILLERIES INC / PONCE P.R.*

RBS23B 1/5 Quart

Known company cancels:

- Arecibo Distilling Company Arecibo, P. R.*
- Bacardi Corporation of America, San Juan, P. R.*
- BARCELO-MARQUES & Co., Inc. / ARECIBO, PUERTO RICO / Ron RIONDO – Puerto Rican Rum.*
- BARCELO-MARQUES & Co., S. en C. / ARECIBO, PUERTO RICO / Ron RIONDO – Puerto Rican Rum.*
- CIA. LICORERA JULIA / SANTURCE, P. R.*
- Descleria de les Asociados de Lorinquen, Inc. / Hato Rey, P. R.*
- DESTILERIA SERRALLES, INC., PONCE, PUERTO RICO*
- DESTILERIA SERRALLES, INC., PONCE, P. R.*
- JOSE ARECHABALA / S. A. de P. R., IMC. / BAYAMON, P. R.*
- J. M. PORTELA CO., INC. / RON PORTELA – ARECIBO, P. R.*
- J. R. NIEVES & CIA., SUCRES., S. EN C. / ARROYO, P. R.*
- J. R. NIEVES & Co., Inc. / ARROYO, P. R.*
- PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.*
- Puerto Rico Distilling Co. Arecibo, P. R.*
- RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPAÑIA RON CARIOCA DESTILERIA INC.*



Known company cancels from District 9 (Florida):

Comment: There are questions as to whether this cancel on a District 9 stamp belongs with the Puerto Rico stamps as it may be difficult to determine whether the tax proceeds were remitted back to Puerto Rico.

- Ron Carioca Puerto Rican Rum / San Juan P. R. / Compania Ron Carioca Destilerias, Inc.*



RBS24A 1 Quart
Known company cancels:
 PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

RBS24B 1 Quart
Known company cancels:
 PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

RBS25 ½ Gallon
Known company cancels:
 None

RBS26 1 Gallon
Known company cancels:
 None



RBS27B ¼ "QUART" surcharge over ⅕ Pint
Known company cancels:
 West Indies Rum Distilleries Inc. / Ponce Puerto Rico



RBS28A ¼ "Quart" 8mm surcharge over ⅕ Pint
Known company cancels:
 CIA LICORERA JULIA / SANTURCE, P. R.

RBS28B ¼ "Quart" 8mm surcharge over ⅕ Pint
Known company cancels:
 CIA LICORERA JULIA / SANTURCE, P. R.



RBS29B ¼ "Quart" 11mm surcharge over ⅕ Pint
Known company cancels:
 Licoreria Marin, Inc. / Mayaguez, Puerto Rico

SERIES 111 – 1950? (District number and sheet number separated by the letter ‘A’)

Inscribed “U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Lithographed, imperforate

A. Control number in left panel B. Control number in right panel

RBS30 ½ Pint

Known company cancels:

None

RBS31 1 Pint

Known company cancels:

None



RBS32A ¾ Quart

Known company cancels:

Bacardi Corporation of America, San Juan, P. R.

Puerto Rico Distilling Co. Arecibo, P. R.

*RON CARIOCA PUERTO RICO RUM / San Juan P. R. / COMPAÑIA RON CARIOCA
DESTILERIA INC.*

RBS32B ¾ Quart

Known company cancels:

Bacardi Corporation of America, San Juan, P. R.

SERIES 111 – 1954 (Eight-digit sheet number only)

Inscribed "U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"

Lithographed, imperforate

A. Sheet number in left panel B. Sheet number in right panel



RBS33B ½ Pint

Known company cancels:

Bacardi Corporation of America, San Juan, P. R.

RBS34 ⅝ Pint

Known company cancels:

None

RBS35 1 Pint

Known company cancels:

None

RBS36 ¾ Quart

Known company cancels:

None



RBS37A ⅝ Quart

Known company cancels:

PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

RBS37B ⅝ Quart

Known company cancels:

PORTO RICAN AMERICAN LIQUOR CO. INC., PONCE, P. R.

Puerto Rico Distilling Co. Arecibo, Puerto Rico

RBS38 1 Quart

Known company cancels:

None

SERIES 112 – 1962 (U.S.I.R. – 8-digit sheet number)

Inscribed “U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Without denomination (bottle size) indicated

Lithographed, imperforate

A. Sheet number in left panel B. Sheet number in right panel



RBS39A Without denomination

Known company cancels:

Bacardi Corporation San Juan, P. R.

PONCE DISTILLING CO

RBS39B Without denomination

Known company cancels:

Bacardi Corporation San Juan, P. R.

COMPAÑIA RON CARIOCA / San Juan, P. R.

SERIES 112 – 1972 (U.S.I.R. – 9-digit sheet number)

Inscribed “U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Without denomination (bottle size) indicated

Lithographed, imperforate

A. Sheet number in left panel B. Sheet number in right panel



RBS40A Without denomination

Known company cancels:

BACARDI (See Appendix C for observed letter pair sequences)

Bacardi Corporation San Juan, P. R.

Compañia Ron Merito, Arecibo, Puerto Rico

RONRICO CORPORATION, ARICIBO, PUERTO RICO

RONRICO RUM COMPANY ARICIBO, PUERTO RICO

RBS40B Without denomination

Known company cancels:

BACARDI (See Appendix C for observed letter pair sequences)

Bacardi Corporation San Juan, P. R.

Al-G Bacardi Corporation San Juan, P. R.

CE-H Bacardi Corporation San Juan, P. R.

CARIBE COCO INC. / IMPUESTO PAGADOS

Compañia Ron Merito, Arecibo, Puerto Rico

RONRICO CORPORATION, ARICIBO, PUERTO RICO

RED MINIATURE BOTTLE STAMPS, SERIES 112 – 1976 (A.T.F.)

Inscribed "BUREAU OF A T F / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"
Lithographed, imperforate



RBS41

Known company cancels:
BACARDI RUM

SERIES 112 – 1976 (A.T.F.)

Inscribed "BUREAU OF A T F / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS"
Without denomination (bottle size) indicated
Lithographed, imperforate

- A. Control number in left panel B. Control number in right panel



RBS42A Control Number on left side

Known company cancels:
BACARDI (See Appendix C for observed letter pair sequences)

RED MINIATURE BOTTLE STAMPS, A.T.F. – 1980

Inscribed "BUREAU OF A T F / BOTTLE STAMP / DISTILLED SPIRITS"
Lithographed, imperforate

RBS43

Known company cancels:
None

A.T.F. – 1980

Inscribed "BUREAU OF A T F / BOTTLE STAMP / DISTILLED SPIRITS"
Without denomination (bottle size) indicated
Lithographed, imperforate



RBS44

Known company cancels:
BACARDI (See Appendix C for observed letter pair sequences)

VI. Miscellaneous

A. Digital Stamps

1. Stamps with Departamento de Hacienda logo at upper left. Yellow bar at bottom of stamp. Issued in vertical strips separated by rouletting.



2000? Self-Adhesive

Die Cut

- a) SELLO DE ASISTENCIA (Legal Aid?)
 - b) SELLO DE LA RAMA JUD (Stamp of the Judicial Branch)
 - c) COMPROBANTE DE PRESENT
2. Stamps with Departamento de Hacienda logo at upper left. Yellow bar at bottom of stamp. Issued in vertical strips separated by rouletting.



2003? Self-Adhesive

Die Cut

- a) Sello Rentas Internas (Internal Revenue)

3. Stamps with Departamento de Hacienda logo at upper left and under printed with yellow lines. Issued individually with receipt at right. Possibly issued in panes of 4.



2010? Self-Adhesive

Die Cut

- a) Sello Rentas Internas (Internal Revenue)
- b) Impuesto Notarial
- c) Sellos Soc Asist. Lgl Ley 244

4. Stamps with Departamento de Hacienda logo at upper left and under printed with Morro Castle and flag of Puerto Rico. Issued individually and in panes of 4 with receipt at right.



2015? Self-Adhesive

Die Cut

- a) Sello de Rentas Internas
- b) Asistencia Legal (Legal Aid)

5. Stamps with Departamento de Hacienda logo at upper left and under printed with yellow lines and serif "HACIENDA". Issued individually and in panes of 4 with receipt at right.



2018? Self-Adhesive

Die Cut

- a) Sello de Rentas Internas
- b) Asistencia Legal (Legal Aid)
- c) Cannabis Medicinal
- d) Centros de Traumas
- e) Colegio de Agronomos (School of Agriculture)
- f) Colegio de Notarios, Impuesto Notarial
- g) Colegio de Plomeros
- h) Sello de Peritos Electricistas
- i) Sellos de Arancel Ley 144

B. Meters

1. Meter inscribed "COLLEGIO DE TECNOLOGOS PUERTO RICO SELLO ESPECIAL" for use on lab results.



2001? Printed on form

Stamped Paper

- a) 5c red

C. Permits

1. Seal inscribed "PERMISO PARA OPERAR MAQUINA DE ENTRETENIMIENTO DE ADULTOS"
(Permission to operate adult entertainment machine)



2006 Self-Adhesive
a) Black and gold

Die Cut

D. Weights and Measures

1. Comment: Seals denoting compliance/inspection of devices or instruments appears to be an area with infinite collecting possibilities. Any insights on how to categorize and/or organize the seals would be most welcome. Examples of the diverse range of possibilities are shown below.



ENE **JUL**
FEB **AGO**
MAR APROBADO **SEP**
ABR 16-12594 **OCT**
MAY 1999 **NOV**
 2000
JUN 2001 **DIC**
 PREVALEZCA LA EQUIDAD

ENE **JUL**
FEB **AGO**
MAR APROBADO **SEP**
 EN FECHA PERFORADA
ABR 16-56200 **OCT**
MAY 2003 **NOV**
 2004
JUN 2005 **DIC**
 PREVALEZCA LA EQUIDAD

ENE **JUL**
FEB **AGO**
MAR APROBADO **SEP**
 EN FECHA PERFORADA
ABR 16-173845 **OCT**
MAY 2012 **NOV**
 2013
JUN 2014 **DIC**
 PREVALEZCA LA EQUIDAD

Departamento de Asuntos del Consumidor

APROBADO EN FECHA PERFORADA

16-204542

2015 2016 2017

División de Pesas y Medidas

Departamento de Asuntos del Consumidor

APROBADO EN FECHA PERFORADA

16-224370

2017 2018 2018

División de Pesas y Medidas

ESTADO LIBRE ASOCIADO DE PUERTO RICO
 DEPARTAMENTO DE TRANSPORTACIÓN Y OBRAS PÚBLICAS
 DIRECTORÍA DE SERVICIOS AL CONDUCTOR

5 años

2018
 Fundado en 1953

DERECHOS PAGADOS
 EXPIRA EN EL MES PERFORADO

011724324

ENE **JUL**
FEB **AGO**
MAR **SEP**
ABR **OCT**
MAY **NOV**
JUN **DIC**

DIVISION DE PESAS Y MEDIDAS

APROBADO

Departamento de Asuntos del Consumidor

CORRECTO A LA FECHA DE INSPECCION

Inspector

Fecha

Pregúntale a **CESCO**
 726-4140

VII. Association / Trade

A. Asistencia Legal (Legal Aid)

1. Stamps inscribed "ASISTENCIA LEGAL / de Puerto Rico". 22½ x 28½mm. Printed control number.

Comment: Other denominations may exist.



- ? Offset, unwatermarked Hyphen-hole 6¾
- a) \$1 brown
 - b) \$1 orange brown
 - c) \$2 yellow and black
 - d) \$3 green and black

2. Stamps inscribed "ASISTENCIA LEGAL / de Puerto Rico". 22 x 32mm. Printed control number in bottom panel.



- ? Offset, unwatermarked Rouletted 6
- a) \$3 green and black

3. Stamps inscribed "ASISTENCIA LEGAL / de Puerto Rico". 22½ x 28½mm. Printed control number.

Comment: Other denominations may exist.



- ? Offset, unwatermarked Hyphen-hole 6¾
- a) 50c yellow and black
 - b) \$2 light violet and black
 - c) \$5 light yellow green and black

B. Colegio de Abogados / Impuesto Notarial

1. Stamps inscribed "COLEGIO DE ABOGADOS DE PUERTO RICO / IMPUESTO NOTARIAL". Typeset control number in black, red or blue.

Question: Chabot lists a 25c dark brown. Can anyone confirm this stamp?



- 1939-40? Offset, unwatermarked Perforated 12½
- a) 25c deep violet
 - b) 25c yellow (1940)



2. 1943-73? Offset, unwatermarked Perforated 12

 - a) 25c dull violet, typeset control number
 - a. 25c bright violet, typeset control number (1963?)
 - b) 25c violet, printed control number (1970?)
 - c) \$1 brown (1973?)



3. 1977-78? Offset, unwatermarked, printed control number Hyphen-hole 6¾

 - a) 25c violet (1978?)
 - b) \$1 olive brown
 - a. Printed control number beginning with 'A' prefix
 - b. \$1 olive yellow (1985?)

Comment: Observed serial numbers for the olive yellow shade are 600000 through 900000.

4. Stamps inscribed "GOBIERNO DE PUERTO RICO / DEPARTAMENTO DE HACIENDA / NOTARIAL". Denominations are typeset in top two corners. Phosphorescent ink printed in concentric circles. 23 x 29mm. Typeset control number.



2012? Lithographed (?), self-adhesive
 a) \$1 olive

Serpentine Die Cut 10¼ Vertically

C. Colegio de Abogados / Impuesto Forense

1. Stamps inscribed "IMPUESTO FORENSE / COLEGIO DE ABOGADOS DE PUERTO RICO". 23 x 33mm. Typeset control number.



1936? Offset, unwatermarked
 a) \$1 dark red

Perforated 12

2. 1940? Offset, unwatermarked
 a) \$1 red

Perforated 12½

3. Stamps inscribed "IMPUESTO FORENSE / COLEGIO DE ABOGADOS DE PUERTO RICO". 23 x 33mm.



- ? Offset, unwatermarked
 a) \$1 rose red, typeset control number
 b) \$1 red, printed control number

Perforated 12

4. ? Offset, unwatermarked
 a) \$1 red (shades)

Hyphen-hole 6¾

- a. Printed control number beginning with 'A' prefix

D. Colegio de Agronomos (School of Agriculture)

1. Stamps inscribed "COLEGIO DE AGRONOMOS / PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO". Typeset "LEY NUM. 42, 1993" along with farm implements, denomination and control number. 23½ x 20½mm.



- ? Lithographed , unwatermarked
 - a) 50c green
2. ? Lithographed, self-adhesive
 - a) 50c green

Hyphen hole 6¾

Die cut

E. Colegio de Contadores Publicos Autorizados (School of Certified Public Accountants)

1. Stamps inscribed "COLEGIO DE CONTADORES PUBLICOS AUTORIZADOS / DE PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO". 25 x 35mm. Typeset control number in top panel.

Comment: Other denominations may exist.



? Lithographed , unwatermarked Hyphen-hole 6¾

- a) \$2 red
- b) \$3 blue-green
- c) \$4 gray-green
- d) \$5 olive

2. Stamps inscribed "COLEGIO DE CONTADORES PUBLICOS AUTORIZADOS / DE PUERTO RICO". 25 x 35mm. Printed control number in top panel.



2013? Offset, unwatermarked Hyphen-hole 6¾

- a) \$5 olive

3. Stamps inscribed "E58204 / COLEGIO DE CONTADORES / PUBLICOS AUTORIZADOS / DE PUERTO RICO". 25 x 35mm.



2014? Offset, self-adhesive Die cut

- a) \$5 deep blue violet

F. Colegio de Ingenieros (School of Engineers)

1. Stamps inscribed "COLEGIO DE INGENIEROS / DE PUERTO RICO".

Comment: Nelles lists this issue as rouletted 3% or perforated 11%. His exhibit shows the stamps but I cannot tell the measurement of the separations. TAR7912 lists a 50c red brown, \$1 green and \$5 black rouletted and a \$10 brown, \$25 red and \$50 yellow perforate 12. Actual stamps are needed to confirm whether these varieties exist.



- ? Offset, unwatermarked Rouletted 6¾
 a) \$1 bright blue



2. ? Offset, unwatermarked Hyphen-hole 6¾
 a) \$1 bright blue



3. ? Offset, unwatermarked Rouletted ? x 5½
 a) \$5 green with gold lettering



4. ? Offset, unwatermarked Perforated 11¾
 a) 50c red
 b) \$1 blue
 c) \$10 purple
 d) \$25 yellow-orange



5.

- ? Offset, unwatermarked
a) \$5 green with gold lettering

Perforated 12½

G. Colegio de Ingenieros, Arquitectos y Agrimensores (School of Engineers, Architects and Surveyors)

1. Stamps inscribed "COLEGIO DE INGENIEROS / ARQUITECTOS Y / AGRIMENSORES / DE PUERTO RICO". 26 x 37mm.

Comment: Nelles lists this issue as rouletted 9%. Nelles lists the denominations of 50c brown, \$1 orange, \$1 yellow, \$5 dark blue and \$10 green. Chabot lists the stamps only as "rouletted" with denominations of 50c tan, \$1 orange, \$5 brown, \$10 blue, \$25 green and \$50 red. Nelles' exhibit shows two 50c brown stamps and two \$1 stamps, yellow orange and deep orange. TAR1279 lists a \$1 pale yellow, \$5 purple and \$10 light green rouletted 2%; \$1 pale yellow rouletted 13% and a \$50 light purple rouletted 13. Actual stamps are needed to confirm the varieties that exist.



? Offset, unwatermarked

Rouletted 9½

- a) 50c tan
- b) \$1 red
- c) \$5 dark blue (Need to see an example)
- d) \$10 green (Need to see an example)
- e) \$25 green (ECC, Need to see an example)
- f) \$50 red (ECC, Need to see an example)



2.

? Offset, unwatermarked

Rouletted 6½ x 9½

- a) \$1 yellow orange
 - a. \$1 orange brown
- b) \$5 brown



3.

? Offset, unwatermarked

Perforated 12

- a) \$10 blue
- b) \$50 red

4. Stamps inscribed “COLEGIO DE INGENIEROS / ARQUITECTOS Y / AGRIMENSORES / DE PUERTO RICO”. 28½ x 42mm.

Comment: Nelles lists this issue as rouletted 3½ with denominations of \$1, \$5 and \$10, imperforate with a \$1denomination and rouletted 13 with a \$1 denomination. My stamp is rouletted 13½. Chabot appears to list this issue as “School of Architects” with the colors of yellow, black and green for the listed denominations. TAR1279 lists the denominations of \$1, \$5, \$10 and \$50.



- ? Offset, unwatermarked Rouletted 3½
- a) \$1 yellow
- b) \$5 black
- c) \$10 green
5. ? Offset, unwatermarked Imperforate
- a) \$1 yellow
6. ? Offset, unwatermarked Rouletted 13½
- a) \$1 yellow

H. Colegio de Ingenieros y Agrimensores / Colegio de Arquitectos (School of Engineers and Surveyors / Architects)

1. Stamps inscribed “CIAPR / COLEGIO DE INGENIEROS Y AGRIMENSORES / DE PUERTO RICO” on left panel and “CAPR / (Colegio de Arquitectos de Puerto Rico)” on right panel. 42 x 36mm. Printed control number in top panel.



- ? Offset, unwatermarked Rouletted 7
- a) 50c orange
- b) \$1 brown
- c) \$5 dark brown

- I. Colegio de Ingenieros y Agrimensores / Colegio de Arquitectos y Arquitectos Paisajistas (School of Engineers and Surveyors / Architects and Landscape Architects)
1. Stamps inscribed "CIAPR / COLEGIO DE INGENIEROS Y AGRIMENSORES / DE PUERTO RICO" on left panel and "CAAPPR / (Colegio de Arquitectos y Arquitectos Paisajistas de Puerto Rico)" on right panel. 42 x 36mm. Printed control number in top panel.

Comment: Other denominations likely exist.



- ? Offset, unwatermarked
a) \$1 brown

Hyphen-hole 6¾

- J. Colegio de Maestros y Oficiales Plomeros (School of Master Plumbers)
1. Stamps inscribed "COLEGIO DE MAESTROS Y OFICIALES PLOMEROS / DE PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO". 38½ x 26mm. Printed control number in bottom panel.



- ? Lithographed, unwatermarked
a) \$3 blue-gray

Hyphen-hole 6¾

2. Without bottom margin inscription.

- ? Offset, unwatermarked
a) \$2 orange
b) \$3 blue-gray
c) \$4 brown

Hyphen-hole 6¾

- K. Colegio de Medicos Veterinarios (School of Veterinary Medicine)
1. Stamps inscribed "COLEGIO DE MEDICOS VETERINARIOS / PUERTO RICO". 23 x 23½. Printed control number in bottom panel.



- ? Offset, unwatermarked
a) \$2 violet

Hyphen-hole 6¾

L. Colegio de Peritos Electricistas (School of Certified Electricians)

1. Stamps inscribed "IMPUESTO / CERTIFICACIONES ELECTRICAS / COLEGIO DE PERITOS ELECTRICISTAS / DE PUERTO RICO". Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO". Printed control number in top panel. 25½ x 39mm.



- ? Lithographed, unwatermarked Perforated 12
- a) \$1 blue
2. ? Lithographed, unwatermarked Hyphen-hole 6¾
 - a) \$1 blue
 - b) \$3 blue

3. Printed control number in top panel. 22 x 32mm.

Comment: Other denominations likely exist.



- ? Offset, self-adhesive Die cut
- a) \$5 red

4. Printed control number in top panel. 23½ x 33mm.

Comment: Other denominations likely exist.



- ? Offset, self-adhesive Rouletted 9¾
- a) \$10 green (shades)
 - b) \$15 blue
 - c) \$20 brown



5. ? Offset, self-adhesive Hyphen-hole 6¼
 a) \$5 orange
 b) \$10 green

M. Colegio de Tecnicos de Refrigeracion y Aire Acondicionado

1. Stamps inscribed "COLEGIO DE TECNICOS DE REFRIGERACION / Y AIRE ACONDICIONADO DE PUERTO RICO". Inscriptions around edge of stamp are fuzzy. Printed control number in top panel. 38½ x 38½mm.

Comment: Other denominations likely exist.



- 2008? Offset, self-adhesive Die cut
 a) \$1 blue, red and yellow

2. Inscriptions around edge of stamp are sharp. Under print clear. 35½ x 35½mm.

Comment: Other denominations likely exist.



- ? Offset, self-adhesive Die cut
 b) \$1 blue, red and yellow

3. Inscriptions around edge of stamp are fuzzy. Under print made up of a series of color dots.
34 x 34mm.

Comment: Other denominations likely exist.



? Offset, self-adhesive

Die cut

- a) \$1 ultramarine, red and yellow

4. Inscriptions around edge of stamp are sharp. Under print made up of a series of color dots.
34 x 34mm.

Comment: Other denominations likely exist.



? Offset, self-adhesive

Die cut

- a) \$1 blue, red and yellow

N. Colegio de Technologos Medicos (School of Medical Technologists)

Comment: Chabot and TAR7912 note these as "School of Physicians".

1. Stamps inscribed "COLEGIO DE TECHNOLOGOS MEDICOS DE PUERTO RICO / 1972". Ornamental border. Bottom margin inscription "AMERICAN BANK NOTE COMPANY, LITHO". Single lined border. Printed control number in bottom panel with narrow sans-serif 'A' followed by a space. Design 23½ x 19mm, overall 25½ x 20mm



1972? Lithographed, unwatermarked Hyphen-hole 6¾

- a) 5c red violet
- b) 5c apple green
- c) 5c blue
- d) 5c brown
- e) 5c orange
- f) 5c purple
- g) 5c green
- h) 5c red

2. Design 23¼ x 19mm, overall 27 x 25mm.



1988? Lithographed, unwatermarked Hyphen-hole 6¾

- a) 5c red
- b) 5c brown
- c) 5c bright green
- d) 5c blue
- e) 5c emerald dark green

3. Printed control number in bottom panel with narrow sans-serif 'A' followed by numbers.



? Lithographed, unwatermarked Hyphen-hole 6¾

- a) 5c deep violet
- b) 5c blue
- c) 5c yellow-orange
- d) 5c lavender
- e) 5c red

4. Printed control number in bottom panel with serif 'A' followed by numbers.



1998? Lithographed, unwatermarked

Hyphen-hole 6¾

- a) 5c green
- b) 5c violet

5. Without bottom margin inscription. Printed control number in bottom panel with serif 'A' followed by numbers.



2000? Lithographed, unwatermarked

Hyphen-hole 6¾

- a) 5c peach
- b) 5c dark blue
- c) 5c light brown
- d) 5c orange
- e) 5c apple green
- f) 5c deep violet
- g) 5c red
- h) 5c yellow-brown
- i) 5c orange-brown
- j) 5c violet
- k) 5c gray-green
- l) 5c gold
- m) 5c gray-blue
- n) 5c blue green

- o) 5c purple
- p) 5c blue
- q) 5c lavender
- r) 5c red violet

6. Simple double-lined border. Without bottom margin inscription. 24 x 19mm.



2012? Offset, unwatermarked

Rouletted 6½

- a) 5c violet
- b) 5c light red
- c) 5c aquamarine
- d) 5c yellow
- e) 5c light violet
- f) 5c carmine
- g) 5c blue green
- h) 5c orange
- i) 5c green

Appendix C – Bacardi Letter Pair Sequence Cancels on Red Distilled Spirits Bottle Stamp Issues

The following letter pair sequences have been observed as part of the Bacardi cancels. Ron Leshar was instrumental in “breaking” the code. His analysis found that the three-set letter pairs represented a **Year Month Day** sequence with A=1, B=2, C=3, etc. and J=0. Thus, the sequence GB AA JA represents 72 11 01 or November 01, 1972.

SERIES 112 – 1972 (U.S.I.R. – 9-digit sheet number)

Inscribed “U.S. INTERNAL REVENUE / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Without denomination (bottle size) indicated

Lithographed, imperforate

A. Sheet number in left panel B. Sheet number in right panel



RBS40A

Known letter pair sequences:

GB AA JA (RL), GB JE JD (RL), GF JG AF (HI), GI AB BA (HI), GI JG AA (HI)

RBS40B

Known letter pair sequences:

GE AB AB (GG), GF JA AD (HI), GF JC AF (RL), HA JF AE (RL)

SERIES 112 – 1976 (A.T.F.)

Inscribed “BUREAU OF A T F / BOTTLE STAMP / TAX PAID DISTILLED SPIRITS”

Without denomination (bottle size) indicated

Lithographed, imperforate

A. Control number in left panel B. Control number in right panel



RBS42A

Known letter pair sequences:

GH AJ AF (GG)

A.T.F. – 1980

Inscribed “BUREAU OF A T F / BOTTLE STAMP / DISTILLED SPIRITS”

Without denomination (bottle size) indicated

Lithographed, imperforate



RBS44

Known letter pair sequences:

HA JF AE (RL)

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