

Judge's Summary for Literature Exhibition

Title: U.S. Revenue Stamps Used in Morris County, N.J.

Author: Donald A. Chafetz

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Article Overview

This philatelic article presents a well-researched examination of U.S. revenue stamp usage in Morris County, New Jersey, during two significant taxation periods: the Civil War era (1862-1876) and the Spanish-American War (1898). The author documents eleven examples of revenue stamps affixed to various financial and legal documents, demonstrating the practical application of federal tax policy at the local level.

Content and Documentation

The article showcases an impressive range of revenue stamp types and denominations, from two-cent bank checks to twenty-five-cent certificates and powers of attorney. Each example is properly identified with Scott catalog numbers (ranging from R5c to R164), providing scholarly rigor and reference value. The documents represent diverse financial transactions including:

- Banking instruments (checks and certificates from National Iron Bank, First National Bank)
- Transportation receipts (Morris & Essex Railroad delivery bills)
- Stock transfers (Morris Canal and Banking Company)
- Medical bills and powers of attorney

The author effectively illustrates various cancellation methods (pen cancellations, handstamp cancellations) and different revenue stamp formats, including adhesive stamps, bank checks, and revenue stamped paper.

Philatelic and Historical Merit

The article's strength lies in its focused geographic scope, which provides valuable documentation of local business and banking history while contributing to the broader understanding of revenue stamp usage patterns. The inclusion of a circa 1890 photograph of the National Iron Bank building adds historical context and demonstrates thorough research beyond philatelic materials.

The presentation quality is excellent, with clear images that allow detailed examination of the stamps, cancellations, and supporting documents. The chronological organization and comparative examples across different tax periods provide educational value for both revenue stamp specialists and general philatelic researchers.

Contribution to Literature

This article makes a meaningful contribution to revenue stamp literature by documenting regional usage patterns and preserving examples of local postal and fiscal history that might otherwise remain unrecorded.