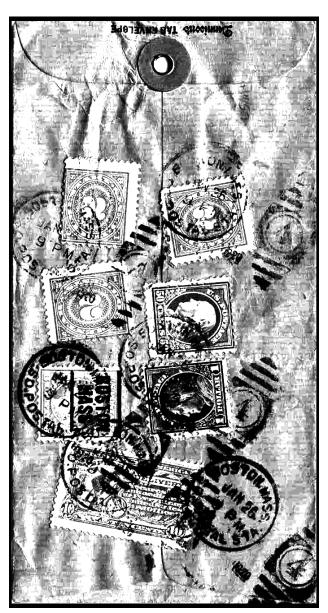
## Parcel Tags Get It Together Perfins, Precancels, and Revenues

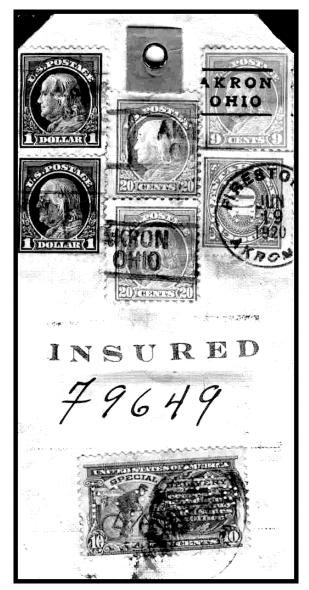
Paul Gault (#744)

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

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



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



In Color

In Color