



"The Marcel M. Lutwak U.S. Revenue Collection"

by Peter A. Robertson

[Editor's Note: Revenue stamps were not always considered a respected area of philately. In recent years, back-of-the-book material has increased in both popularity and desirability. Among The Philatelic Foundation's 250 volume Reference Collection is the outstanding collection of U.S. revenue stamps donated by the late Marcel M. Lutwak. Philatelic Foundation Curator Peter Robertson opens the doors of the PF's vault for a look "Inside the Reference Collection."]

Occassionally a collector forms a collection of note, and one which he might want preserved for posterity. His options are somewhat limited if the collection is to be made available to the public. This was the problem facing a very good stamp collector from Chicago who decided that he had gone as far as he wanted with his collection of United States Revenue stamps.

The late Marcel M. Lutwak had emigrated to the United States from his native France, by way of north Africa and Canada. He enlisted in the United States Army upon arriving in Chicago in 1942. After being honorably discharged in 1946, Mr. Lutwak went into business. He eventually became an entrepeneur, owning four hotels and a number of restaurants. Along the way, he returned to his first love, stamp collecting. A gregarious man who loved life, he was fond of pointing out that his stamps helped him to retain his sanity in an otherwise hectic lifestyle. With the sale of one of his hotels in 1981, he realized the benefit of donating his collection of U.S. Revenues to a non-profit organization, and taking a tax deduction. He selected The Philatelic Foundation due to his close association with it. The fact that the weakest part of the John N. Luff Reference Collection were U.S. Revenues, helped to firm his decision.

Revenue stamps differ from postage stamps in that they were issued to acknowledge payment of monies due on taxable transactions. Sales of real estate, mortgages, stocks, bonds, estate probates, and excise taxes are just a few of the many purposes that these stamps were used for. First issued in 1862, Revenue stamps of the United States were needed as the country added new taxes to finance the War between the States.

The first designs were issued in three formats, imperforate, partly perforated and fully perforated. Those stamps issued partly perforated have perforations on only two parallel sides, either vertically or horizontally, and are imperforate on the other two parallel sides. These were the first revenue stamps issued. They differ from the fully perforated stamps in that they were printed on a thinner and harder paper. The fully perforated stamps came out later and are usually on a thicker, softer paper. The Scott Postage Stamp Catalogue refers to this as "old paper."

The Marcel M. Lutwak Collection contains complete sets of all three of these issued perforation states, as well as the later issues, Proprietary Stamps, Future Deliveries, Wine stamps, etc. Representative groupings include match and medicines, playing cards, silver tax issues and narcotic stamps.

REVENUE

First Issue

1862-71

Imperforate



First Issue imperforate revenue stamps, including the 1-cent Playing Cards, the 1-Cent Proprietary and the rare 3-Cent Playing Cards.

REVENUE

First Issue

1862-71

Imperforate



More First Issue imperforate revenues, including the scarce \$2.00 Probate of Will, and the \$2.50 and \$3.50 Inland Exchange.

REVENUE

First Issue

1862-71

Imperforate



The scarce high denomination First Issue imperforate revenues.

REVENUE

First Issue

1862-71

Part Perforated



High denomination First Issue revenue stamps, all issued imperforate at top and bottom.

REVENUE

Watermarked USPS

1898



Rare 1898 Provisional Revenue Stamps issued in response to new Tax Act of July 1, 1898. The top three stamps were issued by Michigan Mutual Life Insurance Company, the bottom stamp issued by L.H. Chapman of the Chapman Steamboat Line.

REVENUE

Third Issue

1871-72



Third Issue Revenue Stamps, including two scarce color errors, Scott # R135a and # R150a, vermillion and black.

The second issue of Documentary stamps included all values through the \$500. Often referred to as the "Persian rug," it is considered by many to be the most beautiful U.S. stamp ever issued. The \$200, called the "Small rug," is also present as were all of the inverted centers of the Documentary issues, and the next series, the so-called third issue. All shades on this issue are present, including the vermillion color varieties. The collection is mounted in a Scott Specialty Album, but is not limited to one of each. Duplicates abound. The rare provisional issues of 1898 are present, all with Philatelic Foundation certificates. An illustration shows the page containing these rare stamps.

The Proprietary Stamps of 1871 include all stamps on both the violet and green papers except for the \$5 on green. It is listed but without price in Scott's, and its existence has been questioned. An inverted center on the 1-cent was also included.

This collection was formed over a number of years and Mr. Lutwak indicated prices paid for many of his better stamps, and when and where he acquired them. This does not apply to most of the lower value material. Readers might wonder why the Foundation's reference collection was missing stamps of this area of collecting. The answer is simple. When John Luff was alive, (he passed away in 1936), revenue stamps were shunned by most collectors. A very few specialized in this area, but, for the most part, the stamp collecting community avoided them. The late Mr. Luff, was no exception, and, while his reference collection was the basis of the Scott Catalogue, he relied on others for revenue stamp input. Thus, when The Philatelic Foundation acquired the John N. Luff Reference Collection in 1948, there were very few revenue stamps of the United States included in it.

Today, interest in revenue stamps is far more widespread. There is more literature about it, more collectors of them, and they are much more accepted in the collecting community. It is not an easy area either. A collector must be a pretty good philatelist to be a good revenue collector. The field has its good points, though. Damaged stamps are more acceptable as many revenues are far rarer than their front of the book counterparts. Also, while many revenue stamps are hard to find, their cost is quite a bit lower than regular postage stamps. The future of revenue stamps is bright. At a recent International held at Helsinki, a special revenue category was tried as an experiment and met with successful acceptance. Perhaps, in years to come, revenue stamps will take their place right next to postal issues, as an acceptable area of collecting and exhibiting. While their intended uses are quite dissimilar, their designs and formats are almost identical.

A number of the better items mentioned in this article are no longer in the collection. The vast majority of the collection remains intact, but some five years after the donation, The Philatelic Foundation sold certain selected items not needed in expertization. The money derived from this sale was and is still being used for PF educational projects. It has always been the belief of The Foundation that stamps not needed by the Expert Committee should be returned to the marketplace so that collectors can have them to add to their collections. This pleases stamp collectors and helps to keep the hobby growing.