

The Elusive Double Transfer on The Ives & Judd Match Company U.S. Private Die Proprietary 1¢ Revenue Stamp RO120dt



Brief History & Examination

© Charles J. DiComo, PhD | charlesdicomo@gmail.com

2023



Brief History of the Rag Hollow, Conn. Match Factory Proprietors : 1860-1880's

- There were six firms that occupied the Rag Hollow factory, each issuing their own private die proprietary revenue stamps over the era, with multiple design changes:
 - “E.R. Tyler”, “Ives & Judd”, “Bagley & Dunham”, “Bowers & Dunham”, “E.P. Dunham” & “Ives & Judd Match Company”
- E.R. Tyler (E.R.T.) was the first to issue the central Star design. Stamp also used for a time by Ives & Judd, who bought E.R.T. from Tyler (see below).
 - #RO107 - 1¢ Green, issued Sep. 1866 to Aug. 1875: 12,613,020 on old paper & 14,709,000 on silk paper.
- Ives & Judd purchased the factory from Tyler and ordered stamps from the Tyler die until they had their own made.
 - #RO119 - 1¢ Green, issued Nov. 1875 to Sep. 1878: 9,680,000 issued on silk, pink & watermarked paper.



Brief History, cont...

- In 1867, Judd sold portion of business to Charles Bagley. When Ives died, Edward Dunham took his place.
 - #RO15 - 1¢ Green, issued Nov. 1878 to Jun. 1880: 1,414,160 printed on watermarked paper.
- Bowers & Dunham were last to use the Star design. This partnership was short-lived. After one year Dunham withdrew and Bowers moved plant machinery to NJ.
 - #RO39 - 1¢ Blue on watermarked paper, issued Jul. 1880 to Jun. 1881. Bowers didn't like the look of blue stamp against blue matchbox, thus requested stamp in green, #RO40.
 - 3,765,000 printed, no records were kept of how many were issued in each color.
- In mid-1881, Dunham obtained new machinery and took control of factory until Diamond Match Co. bought it out in early 1882.
 - #RO72 - 1¢ Green, central Shield design, issued Jun. 1881 to Jan. 1882: 2,680,000 printed on watermarked paper.



The Ives & Judd Match Co. Makes a Brief Reappearance in 1882

- There was a dispute connected with the sale of Dunham Co. to the Diamond Match Company, where Dunham again took control of the factory.
- The firm reverted to the name of Ives & Judd, as the widow of Howard Ives was Dunham's sister, and active in the company.
 - #RO120 - 1¢ Green, Justice holding Sword & Scale, issued Nov. 1882 to Mar. 1883: 2,625,000 printed all on watermarked paper.
- The tax on matches was lifted shortly thereafter, on July 1, 1883.



Packing Girls on Match Factory Floor



RS120dt is illustrated in *The American Revenuer* article *Design Doubling* by R.F. Riley & W.R. DeKay and listed in *Scott Catalogue*

ISSN 0163-1608



October, 1978

Vol. 33, No. 8, Whole No. 318

THE AMERICAN REVENUER

Journal of the American Revenue Association

DESIGN DOUBLING ON U.S. PRIVATE DIE STAMPS
Richard F. Riley and W.R. DeKay
Copyright © by Richard F. Riley 1978



22. R0120d. Ives & Judd Match Co. Class 2. Clear doubling in CHESHIRE, CONN. and in the bottom frame line. 

732 PRIVATE DIE PROPRIETARY STAMPS

PRIVATE DIE PROPRIETARY STAMPS

The extraordinary demands of the Civil War upon the Federal Treasury resulted in Congress delaying and passing the Revenue Act of 1862. The Government provided revenue stamps to be affixed to boxes or packages of matches, and to proprietary medicines, perfumery, playing cards — as well as to documents, etc.

But manufacturers were permitted, at their expense, to have dies engraved and plates made for their exclusive use. Many were only too willing to do this because a discount or premium of from 5% to 10% was allowed on orders from the die which often made it possible for them to undersell their competitors. Also, the considerable advertising value of the stamps could not be overlooked. These are now known as Private Die Proprietary stamps.

The face value of the stamp used on matches was determined by the number, i.e., 1¢ for each 100 matches or fraction thereof. Medicines and perfumery were taxed at the rate of 1¢ for each 25 cents of the retail value or fraction thereof up to \$1 and 2¢ for each 50 cents or fraction above that amount. Playing cards were first taxed at the same rate but subsequently the tax was 5¢ for a deck of 52 cards and 10¢ for a greater number of cards or double decks.

The stamp tax was repealed on March 3, 1863, effective July 1, 1863.



Ives & Judd Match Co. — RO120

The Ives & Judd Match Co.

RO120	1c green	
	d. Wmk 191R	
	As "d," dbl. transfer	
		140.00
		325.00

Enlargement of RS120dt showing clear downward doubling in “WEST”, “CHESHIRE.”, “CONN.”, and the lower outer frame line.

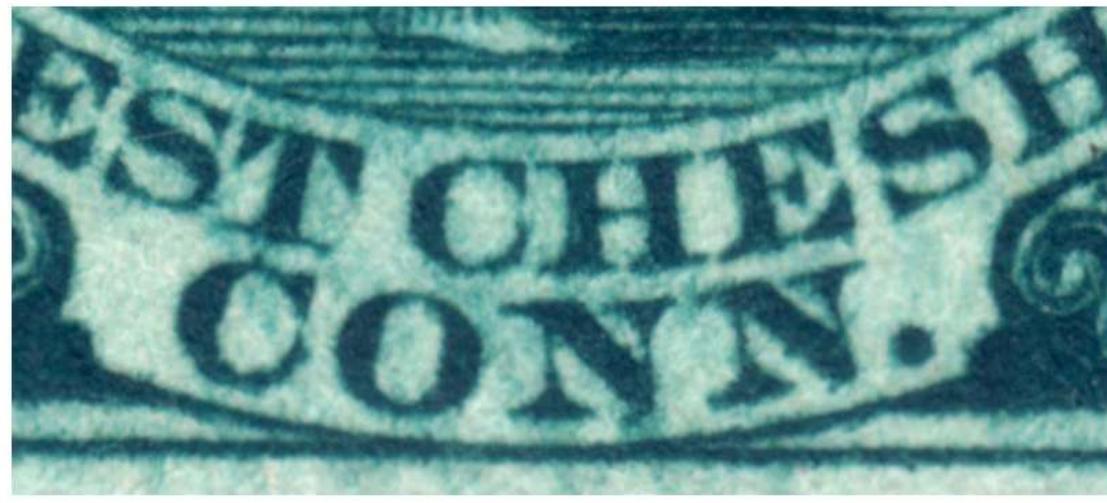


Extreme close-up of “EST CHESH” & “CONN.” showing downward shift

Double
Transfer



Normal
Transfer



Conclusion

- The Ives & Judd Match Company was the last to occupy the Match Factory in Rag Hollow, near Cheshire, CT.
- They issued their sole private die proprietary revenue stamp, #RO12od on watermarked paper, from November 1882 through March 1883.
 - While 2,625,000 were printed, they were in use for a short time, as the tax on matches was lifted July 1, 1883. Nearly all of the examples that survive to this day are unused remainders.
- The DT of the lower design found on RS12od is subtle. No doubt others exist yet to be discovered.
- Grab your magnifier now that you know what to look for and Happy Hunting!



Another RS12odt, care of KT