

FOREIGN ENTRIES ON UNITED STATES STAMPS, PART 2: REVENUES, ROLLOVERS AND GUIDE RELIEFING

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This article continues the comprehensive catalog of U.S. foreign entries begun in the February 2022 *Chronicle*.¹ Our subject here is the Revenue stamps of the 1860s. Including Revenues is warranted because of the many foreign entries in this group and because they share the plate-production techniques with the United States 1851-57 postage stamps. The production challenges faced by the early printers of our line-engraved stamps sparked similar solutions. Analyzing how foreign entries occurred on all early U.S. stamps is an appropriate subject for exploration.

A full investigation of the Revenue group will require two separate articles. This one delineates the foreign entries found on the Revenue stamps of the 1860s and details the mechanisms that created them. A concluding article will focus on a single stamp, the 1¢ Express of 1862 (Scott R1), which illustrates all these elements and more.

Foreign-entry fundamentals

As discussed in Part 1, essentially all foreign entries in regular postage stamps, Officials, and Private Die Medicine stamps result from a remnant of a previously entered stamp showing through the final entry, whether the cause was an erroneous image somehow entered onto the plate or a re-used plate being insufficiently cleaned.

The Revenue group introduces new and complex technical issues in plate preparation that can generate extraneous images constituting foreign entries. The methods used by Butler & Carpenter in entering images on the Revenue plates—laying in reliefs from a transfer roll—were new to the company and particularly prone to error.

This area of study highlights the difficulties that security printing firms in the 1850s and 1860s—creating regular issues and Revenues alike—experienced in achieving a timely, quality product. Interestingly, it also recalls research by Elliott Perry in his June 1965 *Chronicle* article, “Discovery of the Guide Reliefs on the Multiple Relief Transfer Rolls of 1851-60.”² In that important early *Chronicle* article, Perry focused on the geometry of transfer rolls that contain more than a single image of a given stamp, that is, where the siderographer rocks in more than one relief in a single pass.

We will return to Perry’s guide relieving discoveries after investigating, in increasing levels of complexity, the causes of foreign entries in Revenues. First is the simple occurrence of an impression made in error or remaining from a poorly reconditioned plate. In describing the process of remedying a faulty entry, the somewhat disused term “fresh entry” is more useful than the narrower term “re-entry,” where the correct relief is re-impressed at a later time, creating a potential doubling of the image.

Second is the instance of the siderographer inadvertently over-advancing the transfer roll, thereby creating an unintended impression above or below the intended entry. This type of foreign entry, described in the literature with various names, is most simply called a “rollover” foreign transfer.

TABLE 1. FOREIGN ENTRIES ON UNITED STATES REVENUE STAMPS

Description	Scott #	Position of FE	Source	Scott #	FE Type
1¢ Express	R1 (Position 66 listed)	10 [23, 64, 66, 100, 108, 141, 150, 210 plus 2 undetermined] (Plate 1E)	2¢ Express	R9	Erasure and fresh entry; multiple-relief rollover
1¢ Express	R1f	1 [210 and below this position] (Plate 1E)	2¢ Express	R9	Hybrid of fresh entry and rollover
1¢ Playing Cards	R2 (unlisted)	1 [28]	Undetermined 2¢ Revenue	R5/R7/(R9)/R11/ R13/ R15 (?)	Erasure and fresh entry
2¢ Certificate	R7/R8	7 [60, 67, 68, 70, 112, 183, 185]	Undetermined 1¢ Revenue	R1/R2/R3/ R4 (?)	Multiple-relief rollover
2¢ Express	R9/R10	1 [68]	Undetermined 1¢ Revenue	R1/R2/R3/ R4 (?)	Erasure and fresh entry
2¢ Proprietary	R13/R14(?) (unlisted)	1 (undetermined)	2¢ U.S. Inter. Rev.	R15	Erasure and fresh entry
\$1 Lease	R70 (unlisted)	2 [17, 30]	Undetermined \$1 Revenue	R66-69/ R71-R76 (?)	Single-relief rollover
60¢ Inter. Revenue	R116/R142	11 [18, 19, 21, 22, 24, 31, 34, 51, 69, 75, 85]	70¢ Inter. Revenue	R117	Single-relief rollover
\$1.50 Inter. Revenue	R120	1 [12]	\$1.00 Inter. Revenue	R118	Incidental plate contact

Table 1. Foreign entries known on U.S. Revenue stamps, with the stamp’s description, Scott number and plate positions, together with the description and Scott number of the foreign entry sources and the type of foreign entry represented. A question mark denotes uncertainty as to the exact origin of the foreign entry. Under “FE Type,” single- and multiple-relief refer to the number of images of the stamp on the transfer roll.

Table 1 provides a listing and a summary description of the foreign entries known on United States Revenue stamps. The columns designate the name of the stamp, its Scott number, the plate position of the foreign entry, the source of the foreign entry, the Scott number of the source stamp, and the type of foreign entry it represents. The boldfaced numeral in the “Position” column designates the number of different foreign entry positions for that stamp. For Revenues, as we will see, multiple foreign entries are sometimes found on the same plate.

Revenue stamps

Revenue stamps have traditionally fallen outside the *Chronicle’s* scope. But they have their own rich history of study and publication, much of which has focused on recording constant plate varieties and plating early issues. Although their study has proceeded relatively independently of regular issues and Official stamps, concentrated in long-time specialized publications such as *The American Revenuer*, this research has relied on the same tools as the search for plate damage, double transfers, short transfers and other plate varieties found in classic U.S. postage stamps.

It may come as a surprise that among Revenue stamps there are as many foreign entries (defined as the appearance of the design of another stamp on the final plate) as in regular issues and Officials combined. Counting all the different plate positions in which they occur, there are actually more. In the case of Official stamps, the many constant plate varieties (and, by extension, foreign entries) are commonly attributed to the extreme time pressure imposed upon the Continental Bank Note Company in having to produce nearly 100 new stamps in as many days. A decade earlier, the same pressure was present when Butler & Carpenter of Philadelphia was contracted to produce an abundance of Revenue and Proprietary Die Match and Medicine stamps under similar time constraints.

An extensive record of the firm's outgoing correspondence survives and is available on the site of the American Revenue Association.³ More than 5,000 pages of letters and reports issued between 1862 and 1875 reveal a continuing saga of cliff-hanging crises abetted by intransigent Internal Revenue regulations and leadership, price-gouging by suppliers, short deliveries, endless quality-related complaints from customers, a fire at the factory, and even the loss of employees to the Army of the Potomac as threats from Southern troops on Philadelphia became increasingly real.

To quote Joseph R. Carpenter from a February 10, 1863 letter to his partner John M. Butler, who was preparing to appeal once again to the Commissioner of Internal Revenue for relief from problems only the government could ameliorate: "Experience only strengthens me in the conviction that this contract is about as severe a vampyre as ever sucked the life out of two republican gentlemen."⁴

Apart from its philatelic value, this correspondence provides an instructive and entertaining view of Civil War business life, marked by telegraph instead of telephone, horse-drawn wagons instead of trucks and (ironically) perennially unreliable mails.

Sequence of Revenue stamps

Most of the Revenue stamps that display foreign entries are contained in the First Issue, produced between 1862 and 1871. Two stamps from the Second Issue (1871) also feature foreign entries while the only Third Issue (1871-2) foreign entry is a reprinting of a Second Issue value in a different color. The Scott specialized catalog lists First Issue foreign entries in only three stamps—the 1¢ Express (R1), the 2¢ Certificate (R7/R8), and the 2¢ Express (R9/R10). The Scott listing does not mention several known foreign entries and only scratches the surface of collectable varieties when color differences and perforation types are considered.

All but one of the 2¢ First Issue values were printed both in blue and in orange, using the same plates in most cases. It should be noted that Scott lists Revenues by perforation type: "a" for imperforate, "b" for partially perforated and "c" for perforated. As the same plates were used for all perforation types, we will here discuss foreign entries ignoring perforations, even though only certain types are listed in Scott.

Foreign entry type 1—fresh entry over an erased image

As discussed in Part 1 of this article, the typical foreign entry known in regular and Official stamps results from an incompletely erased impression creating a *pentimento* revealed beneath a subsequent freshly entered image. This type of foreign entry is also found in Revenues.

The **2¢ Express (R9 in blue and R10 in orange)** occurs at only one plate position (68) and displays vertically displaced foreign entry remnants from a 1¢ Revenue design. Figure 1 shows a 2¢ stamp from Position 68 with a 1¢ stamp adjacent. Enlargements of the most prominent foreign entry feature and its source are shown below. The error was caused by the removal and replacement of a single entry. Many distinguishing traits identify this



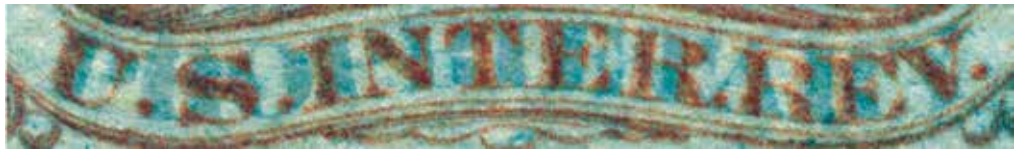
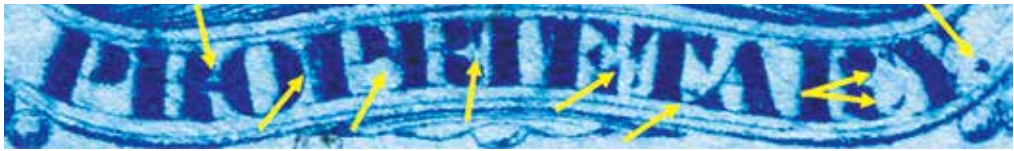
Figure 1. At top left, 2¢ Express stamp (R9) from Position 68, showing remnants of portions of a 1¢ Revenue stamp. Among many distinguishing traits, the clearest indications of this foreign entry are the markings southeast of the lower right numeral 2 and the broad line above it crossing the right portion of the circle around the numeral. These features are shown within a red ellipse in the enlargement above. These are artifacts of the ornamentation flanking the CENT tablet from a 1¢ Revenue stamp, as shown within the black ellipse in the enlargement at right.

variety. Most prominent is the horizontal stroke that crosses the right side of the lower-right numeral border.

A true rarity is the **2¢ Proprietary (R13)**, of which only one copy is known. This stamp is shown in Figure 2. The existence of the foreign entry on this stamp was first made known by Karl Lackemacher and its source described by Richard Celler almost 40 years ago.⁵ Like the 2¢ Express, it represents a single position being erased to replace an erroneous entry. It is not difficult to determine the mistaken entry—it belongs to the 2¢ U.S. Inter. Revenue stamp (R15), as demonstrated in the overlays at the bottom of Figure 2. The period at the end of the lettering (from “U.S. INTER REV.”) is definitive, because there is no period on any other 2¢ Revenue stamp. The simplest explanation for this error is that the



Figure 2. At left, a 2¢ Proprietary stamp (Scott R13) showing foreign entry traces of the incompletely erased "U.S. INTER.REV." label of a 2¢ Revenue stamp (R15). The bottom label is shown in two views in the enlargements below. Arrows in the upper enlargement point to elements of the ghostly remnants of the underlying "U.S. INTER.REV." label. The period after "PROPRIETARY" is definitive because there is no period on any other 2¢ Revenue stamp. The lower enlargement shows the "U.S. INTER.REV." lettering digitally projected onto the label of the 2¢ Proprietary stamp. (Stamp image courtesy Karl Lackmacher.)



2¢ U.S. Inter. Revenue relief, on the same transfer roll as the 2¢ Proprietary (they were first printed within days of each other), was entered by mistake and then insufficiently erased.

According to the *Boston Revenue Book*, the number of 2¢ Proprietary stamps issued was over 100 million on plates consisting of 180, 195, and, finally, 210 positions.⁶ Considering that the useful life of a plate was approximately 50,000 impressions, or roughly 10 million individual stamps per plate, these initial plates account for less than half of the total stamps that were actually issued. Thus, over the nine years that this stamp was printed, one could expect that a further number of plates was prepared and that when plates became worn they were either re-entered (the original transfer roll re-impressed in the existing position to sharpen its details) or various positions were manually recut. Thus, there could easily be more than 1,000 distinct positions, making the search for a confirming copy of the foreign entry a daunting but supremely rewarding task.

There is every reason to expect that the same plate printed in orange (R14) would produce the same image as in blue. However, according to the *Boston Revenue Book*, only three million orange stamps were issued, making a foreign entry in orange an extremely unlikely occurrence.⁷



Figure 3. Above, 1¢ Playing Cards (R2) from Position 28, showing in the side labels vertically displaced remnants from an undetermined (and possibly undeterminable) 2¢ Revenue stamp. At upper right, an enlargement of the same position from a plate proof shows the foreign entry features very clearly. The most striking element is the "O" from "TWO" which is almost perfectly centered within the "N" of "ONE" on the 1¢ stamp. This feature is largely obscured by the manuscript cancel on the used stamp shown here. The arrows on the enlargement of a 2¢ proof point to the source of the elements that appear on the 1¢.

From a study of plate proofs, the 1¢ **Playing Cards (R2)** has for more than 80 years been known to exhibit a foreign entry at Position 28 of the 210-position plate.⁸ Figure 3 shows an example of this variety, one of very few copies of this error known on an issued stamp. Unfortunately, one of the most prominent indicators of a foreign entry (the "O" from "TWO" nestled within the "N" of "ONE") is largely obscured by a regrettably positioned manuscript cancel, although all of the foreign remnants in "ENT" at the right are clearly discernible. The enlargements at right in Figure 3, from plate proofs, clearly show the various extraneous marks (upper image) and their source (lower image), which could have come from any of the 2¢ First Issue stamps—Bank Check, Certificate, Express, Playing Cards, Proprietary and U.S. Inter. Revenue—because the markings that show through the 1¢ **Playing Cards** stamp are common to all.

It is difficult to tell whether this foreign entry is a remnant from a re-used plate or a mistaken entry. The presence of a fully reconditioned plate is unlikely in the first month of Butler & Carpenter plate production. However, per the *Boston Revenue Book*, both the 2¢ Proprietary and 2¢ Bank Check were initially printed on smaller plates, the former with 180 and 195 subjects and the latter just with 180.⁹ These were retired early in favor of plates containing a greater number of stamps (210) and might have been re-used for the 1¢ **Playing Cards**. Additionally, William H. Waggoner reported in 1970 that within three weeks of contract award (August 8, 1862) Butler & Carpenter completed at least two plates that incorporated a wrong portrait of Washington and were not used. These might have been refurbished for immediate use.¹⁰

Strangely, the first example of the 1¢ **Playing Cards** foreign entry on an issued stamp to be discovered appeared unidentified on eBay only two years ago. That's the stamp shown in Figure 3. This foreign entry was first listed in Scott in 2022, but mistakenly as R1c rather than R2c, an error I'm told will be rectified in future editions. Although extremely scarce, imperforate and partially perforate versions of this stamp may also exist.

Foreign entry type 2—rollover

At this point, it is worthwhile to examine the transfer roll more closely. This disk (an example is shown in Figure 9 below) held multiple reliefs on its circumference with room enough for two or more stamps and, in the case of smaller Revenues such as the 1¢ and 2¢ Express, more than one relief of each value. Precise work was required to enter accurately the position or positions being rocked in. One must imagine the siderographer entering the relief by means of an upward-and-downward (north and south) rocking motion, a process involving multiple passes over the soft metal plate at progressively higher pressures. Rocking the transfer roll too far impressed not only the desired image but also part of the neighboring relief onto the roll. Thus, excess rocking-in could create either a rollover foreign entry, if the neighboring relief on the transfer roll was a different stamp, or a double transfer, if the reliefs were both of the same stamp.

Multiple-relief transfer rolls

The transfer roll was not limited to a single image of the stamp being entered but could hold a number of vertically aligned images on a multiple-relief roll. Thus, it could contain different stamps, each of which might have multiple reliefs. Elliott Perry, who was also a student of Revenues, having written a column on these stamps for *Mekeel's Weekly Stamp News* under the pseudonym Christopher West, concluded his *Chronicle* article on guide relieving by explaining this early transfer-roll practice: "In studies of First Issue U.S. revenue stamps by Morton Dean Joyce, George T. Turner and the present writer, some 2¢ stamps were found to have been printed from plates which were entered from multiple-relief transfer rolls."¹¹

Perry's research was further advanced by Richard Celler and Elliot Omiya, whose 2006 article, "The Toppan Carpenter Plates and the Guide Relieving Method," unlocked many of the mysteries and pitfalls surrounding the use of guide dots to align images on the plate when the transfer roll contains multiple reliefs of the same stamp.¹² In fact, as we will see, a significant number of Revenue foreign entries can be attributed not merely to mistakes in entering a wrong or faulty relief or failing to completely clean a plate that is being re-used, but to missteps in rocking in the reliefs on the transfer roll.

Rollovers differ from incorrect entries or refurbished plates in two key respects. The first relates to location: because they result from an over-advance of the transfer roll, the extraneous marks they produce are found near the very top or bottom of the neighboring stamp on the plate. In the case of a downward rollover (the only kind causing foreign entries in Revenues, because they were typically entered from top to bottom), the foreign entry is always offset downward by an amount corresponding to the gap between the reliefs of the two different stamps on the transfer roll.

The second variance is clarity: unlike erased entries, rollovers tend to have sharp edges resulting in relatively full inking. They also feature some of the strongest, most deeply etched lines in the design, which is natural considering that these lines stood proudest on the relief surface of the transfer roll.

Identifying rollover foreign entries

While the 2¢ Certificate (R9/R10) features seven different foreign entry positions and the 1¢ Express (R1) boasts ten, the record belongs to the **60¢ U.S. Inter. Revenue (R116 and R142)** with 11. This stamp (R116 in blue/black in the Second Issue and R142 in orange/black in the Third Issue) displays remnants of the 70¢ U.S. Inter. Revenue (R117). The marks are restricted to the top portion of the stamp, as was explained by George Turner in his 1940 article, "The Sixty Cent Stamp of the Second and Third Revenue Issues," found in the Revenue Units section of the *American Philatelist*: "All of the above facts lead to the

conclusion that the double entry variety—a 70¢ design on the 60¢ design—resulted from the use of a multiple design transfer roll. It...resulted when the adjacent position above was entered. The 70¢ design shows only when the roll was rocked or swung too far in transferring. The writer is not alone in this conclusion; both Messrs. Elliott Perry and Norbert J. Eich have substantiated the opinion after an examination of the proof sheet.”¹³

Turner’s article provides detailed information on the location and description of the individual foreign entries, based on his study of a full sheet of a R142 plate proof on card provided by Morton Dean Joyce. Now that high-resolution scans of all 11 positions are possible, each position is more easily identified. The assembly of illustrations comprising Figure 4 (overleaf) presents enlarged scans the 60¢ stamp in both issued color combinations, along with a trial color proof of the 70¢ stamp (R118, the foreign entry source), selected because of the extreme crispness of its impression. The Figure 4 assemblage also shows enlargements of the top portions of the 11 foreign-entry stamps, labelled by plate position, with some of the identification features indicated by red arrows. We show blue versions (from R116) because design features stand out better than in the orange versions (R142). A drawback is the blue silk threads in the paper, which can be a source of confusion.

Completing the assemblage in Figure 4 is a tabular transcription of Turner’s record of the salient foreign-entry features, based on the notes he made when he examined the full proof sheet of R116 in the Joyce collection.¹⁴

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Figure 4. Above, the 60¢ "U.S. Inter. Revenue" stamp comes in two varieties: blue and black in the Second Issue (R116) and orange and black (R142) in the Third Issue. Stamps from this plate show a record 11 different foreign entries, all of them rollover impressions of portions of the design of the 70¢ stamp (shown above right in the form of a trial color proof). Because of the nature of the rollover, these markings come from the top portion of the 70¢ stamp and appear only on the top portions of the 60¢ stamps. All 11 varieties, by position, are shown in the illustrations below and on the facing page. Salient features are easier seen in the blue stamps, though the silk threads in the paper can cause confusion.



Position 18



Position 19



Position 21



Position 22



Position 24



Position 31



Position 34



Position 51



Position 69



Position 75



Position 85

Below, transcription of George Turner's notes on foreign entry marks in R116 and R142. The dot of color Turner describes in Position 75 is actually a plate flaw, not a foreign entry remnant.

18	Lines in label [<i>i.e.</i> , the field containing SIXTY] at both ends—those at right hardly visible. Two lines under SIXTY —upper one broken beneath I and X . Diagonal mark shows in white border above T of INTER . Layout dot to right of point of left halberd.
19	No lines show at ends of label. Strong line crosses above center cylinder of right halberd. One line under letters XTY . Another faint line between X and T above the bottom serif of T . One line under SIXTY from S to just under Y that breaks under I .
21	Lines in label at both ends—only a very short and extremely faint line at right. Strong line crosses 2/3 of the way up the center cylinder of left halberd. One line under SIXTY from S to just under Y that breaks under I . Marks in white border above INTER over N and T .
22	Line in label at right end only—breaks at edge of halberd and continues slightly above. One line under X and T of SIXTY ; X and T connected by line at foot. Two guide dots at upper right corner—outer one very faint, stronger one nearer design has vertical line below it.
24	Line at right end of label only—very, very faint, if visible at all. One short line under SIXTY , appears to connect bottom serifs of X and T (sole ID characteristic). Perhaps the most difficult one to identify.
31	Lines in label at both ends, lines at right running beneath Y . One line under X and halfway under T of SIXTY , appears unbroken. Numerous portions of the letter of SEVENTY show in white border above S. INTE ; also, strong marks in I and N and a fine horizontal line crossing the bottom of I . Guide dot at upper right corner in line with right prong of halberd. One of the clearest and strongest.
34	Two sets of curved lines at both ends of label. One line under SIXTY for its whole length. Portions of the letters of SEVENTY show in the white border above U.S. INTER above “— NT —”; also strong marks in N , T , and faint vertical line in E . Guide dot in upper right corner far from point, in line with outer edge of halberd. One of the strongest.
51	Lines in label at both ends—two sets of curved lines at right. Portions of letters of SEVENTY show in white border above U.S. INTER , particularly above S , N , and T . Some copies show faint guide line at top of design. One of the strongest.
69	Line at right end of label only, not very strong, does not run far into halberd. Some copies show very faint guide line at top of design. Two guide dots at upper right corner—outer one faint, inner dot has vertical line below which looks like a “tail”. Also lay-out dot on the point of left halberd.
75	No lines at ends of label. Center cylinder of right halberd has curved line across center. Portion of one letter shows in white border above IN , diagonal line in upper right serif of N . Spot of color halfway from Y to right edge of label (best characteristic).
85	Lines at right end of label only, meeting design midway from Y to edge. One line crosses 2/3 of the way up on center cylinder of left halberd. Curved line above NT . Also diagonal line in upper right serif of N .

The next foreign entry appears in the **\$1.50 Second Issue U.S. Inter. Revenue (R120)**, shown at left in Figure 5. Discovery of this foreign entry was announced in *The American Revenuer* in 1983 by Bill J. Castenholz.¹⁵ He identified the source markings as coming from the \$1 U.S. Inter. Revenue (R118), an example of which is shown at right in Figure 5. Castenholz speculated on the cause of the foreign entry, citing Turner's contention that various of the Revenue transfer rolls contained reliefs of different values and stating that "the siderographer simply picked the wrong relief to enter this position."¹⁶

Examination of the enlargements in Figure 5 shows that the extraneous lines (within the red ellipse in the upper enlargement) are clean and continuous and that they are restricted to a location near the very top of the stamp. These are hallmarks of a rollover—in fact, one in which the erroneous impression is remarkably deep and full. Only the busy engraving of the \$1.50 stamp keeps the foreign entry marks from showing up more prominently.

But there is a problem. This foreign entry is known to lie at Position 12, which is in the top row of the 15 x 6 plate (as demonstrated by the wide top margin in a proof con-



Figure 5. At left: \$1.50 Second Issue Revenue stamp (R120) from Position 12, showing at top the foreign entry of portions of the \$1 stamp (R118, at right). Below, enlargements from proofs show the top portion of the \$1.50 stamp with a comparable segment from the \$1 stamp placed beneath it. Ellipses and circles define some of the distinguishing features: portions of the complex circular frame surrounding the shell-like ornament behind the \$1 denomination, and parts of the frame lines from the legend tablets that flank it. Shading from the border above "RE" shows prominently in the ampersand on the \$1.50.



taining the foreign entry). Because a rollover at the top of a stamp can occur only when a position above it is entered and over-advanced into the next row, Castenholz got it right. The siderographer mistakenly moved the neighboring \$1 relief in position to enter, lowered the transfer roll onto the plate, and began to rock the image in. Then he realized his error and withdrew, leaving traces of the \$1 design on the \$1.50 plate.

As an indication of how fluid is the field of foreign entries in Revenue stamps, Karl Lackemacher recently identified yet another, this one on the **\$1 Lease (R70)**. This constant plate variety is listed in Scott as a double transfer (at Position 17) but shows the classic characteristics of a rollover in terms of its position on the stamp and the strength of its image. The displacement matches the amount typical of a rollover and is far greater than could

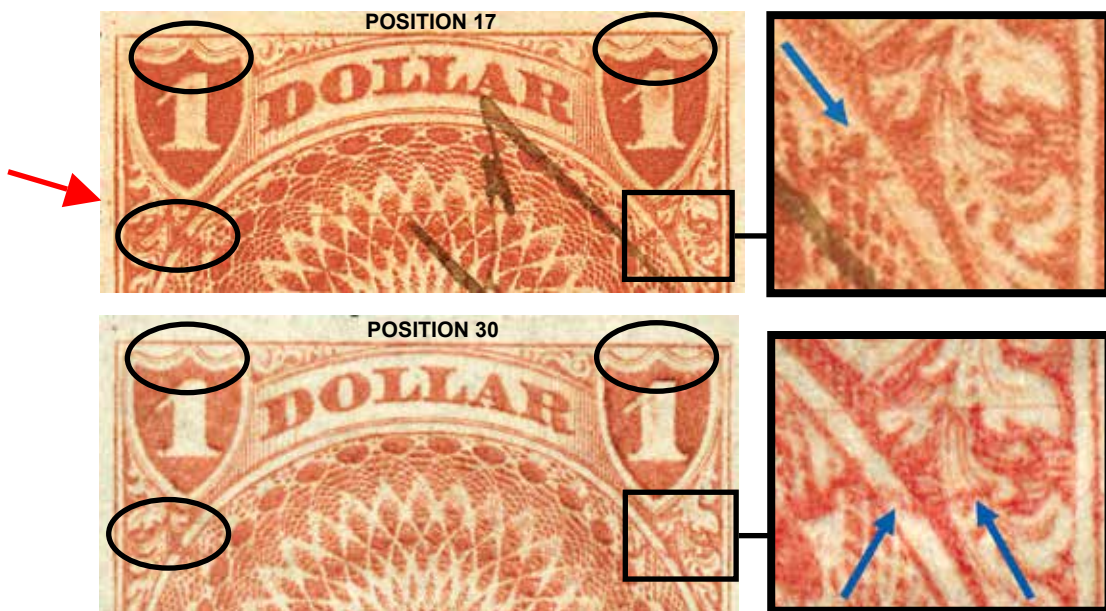


Figure 6. Foreign entries in the \$1 Lease stamp (R70), Positions 17 and 30, showing remnants of the value shields found in the top corners (blue arrows). These markings originate in one of the 10 other \$1 denomination First Issue stamps (R66-69 and R71-76), all identical other than the document designation below the vignette. As is typical of foreign entry rollovers, the top frame line of the neighboring relief on the transfer roll is displaced downward, in this case below the level of the value shields. The line is particularly visible in Position 17 and extends across much of the stamp. A remnant of the shield shows below the displaced frame line on both sides of the stamp. As may be evident in the partial enlargements at right, Position 30 contains a faint horizontal line crossing the vignette oval and extending into the leaf ornament at right, whereas this mark in Position 17, while prominent in the center, does not cross the vignette oval. The two foreign entries can also be distinguished by the presence of a dot in the left margin of Position 17 (red arrow) and the lack of a corresponding dot in Position 30. For reference, a trial color proof is shown at left.

be expected of a double transfer, particularly considering that nearly identical extraneous marks occur in two positions. The foreign entry must derive from one of the ten other \$1 denomination First Issue stamps (R66-R69 and R71-R76), all identical other than the document type indicated in the label under the vignette.

Figure 6 shows the top portion of both foreign entry positions (Positions 17 and 30) along with enlarged highlights. The top frame line and portions of the upper left and right shields, displaced slightly to the left, can be seen through the \$1 Lease.

The **2¢ Certificate (R7 and R8)** is another clear example of a rollover foreign entry. This variety has been known for generations as the “eyebrows” foreign entry because of the curved lines that extend outward above both numerals “2” at the top the stamp. An example is presented in Figure 7, which shows a 2¢ Certificate stamp from Position. 67. The “eyebrows” should be evident in the stamp. The enlargement at right shows a portion of the 2¢ stamp with the foreign entries designated by blue arrows. The portion of a 1¢ stamp at top shows the sources of the foreign entry remnants. They derive from the deeply cut shading in the corresponding circles in one of the 1¢ First Issue denominations (Express, Playing Cards, Proprietary or Telegraph).



Figure 7. 2¢ Certificate stamp (R7) showing the “eyebrows” foreign entry. Found in various plate positions (defined in Figure 8), this variety shows remnants of an undetermined 1¢ Revenue (R1, R2, R3 or R4) from the same transfer roll, rocked so far down on the plate as to engage the neighboring relief. See Figure 11 for plating details.

Five versions of this foreign entry were identified by C.W. Bedford, the principal early investigator of Revenue plate varieties, as Positions 60, 67, 68, 70, and 112.¹⁷ Two further locations, Positions 183 and 185, have since been located from a large multiple.

Oddly, all seven of these foreign entries lie directly below rows that contain guide dots in the stamp’s bottom right corner. Guide dots, as distinct from position dots used to lay out the design of the plate, occur only in rows 4, 7, 10, and 13 on the 15-row plate while foreign entries occur only in rows 5, 8, and 14. Figure 8 shows a schematic layout of the plate. But what explains the particular rows that contain guide dots on this plate, laid in with a four-relief transfer roll? If the transfer roll contained four images of the stamp, why would the guide dots not appear in a regular sequence of rows 4, 8, and 12?

A short course on “guide relieving”

This problem vexed Perry until he realized that once the first four positions had been entered, the top relief on the transfer roll did not enter a new position on the plate but overlapped the lowest previously impressed position. This so-called “guide relieving” method employed an adjustable “side pin” located on the mandrel that held the transfer roll. The

Col Row	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2	15	16	17	18	19	20	21	22	23	24	25	26	27	28
3	29	30	31	32	33	34	35	36	37	38	39	40	41	42
4	43	44	45	46	47	48	49	50	51	52	53	54	55	56
5	57	58	59	60	61	62	63	64	65	66	67	68	69	70
6	71	72	73	74	75	76	77	78	79	80	81	82	83	84
7	85	86	87	88	89	90	91	92	93	94	95	96	97	98
8	99	100	101	102	103	104	105	106	107	108	109	110	111	112
9	113	114	115	116	117	118	119	120	121	122	123	124	125	126
10	127	128	129	130	131	132	133	134	135	136	137	138	139	140
11	141	142	143	144	145	146	147	148	149	150	151	152	153	154
12	155	156	157	158	159	160	161	162	163	164	165	166	167	168
13	169	170	171	172	173	174	175	176	177	178	179	180	181	182
14	183	184	185	186	187	188	189	190	191	192	193	194	195	196
15	197	198	199	200	201	202	203	204	205	206	207	208	209	210

Figure 8. Plate layout of the 2¢ Certificate (R7/R8), showing the locations of foreign entries with relation to guide dots on the plate. The bluer shaded positions show the foreign entries that are illustrated and described in Figure 11. Note that the foreign entries always occur in a row directly below a guide-dot row. Column 14 lacks dots because the dots that controlled this column were at the side of the transfer roll and appeared at the edge of Column 13. Guide dots above the first row are not illustrated.

photo in Figure 9 shows an early example of a transfer roll with an unattached side pin, reproduced from the Celler-Omiya article cited above.¹⁸ The tip of the side pin, which protruded slightly above the surface of the transfer roll, would seat into the guide dot on the plate, thereby fixing the position where the top relief in the multiple-relief transfer roll should be lowered to mesh with the bottom position already entered. The “guide relief” is thus the relief overlapping a previous entry, guiding the siderographer to an accurate alignment.

As Perry explained and Celler and Omiya illustrated, guide relieving was first introduced in the creation of the U.S. 1851-57 postage stamps and explains many of the plate varieties on that issue that have been studied so closely. In fact, the *Chronicle* itself began as *The 3¢ '51-'57 Chronicle*, a vehicle for documenting plate varieties in the 3¢ Washington stamp. The very first *Chronicle* devoted considerable attention to Perry’s guide-dot theory, but, like Perry, failed to identify the significance of the specialized arrangement of guide

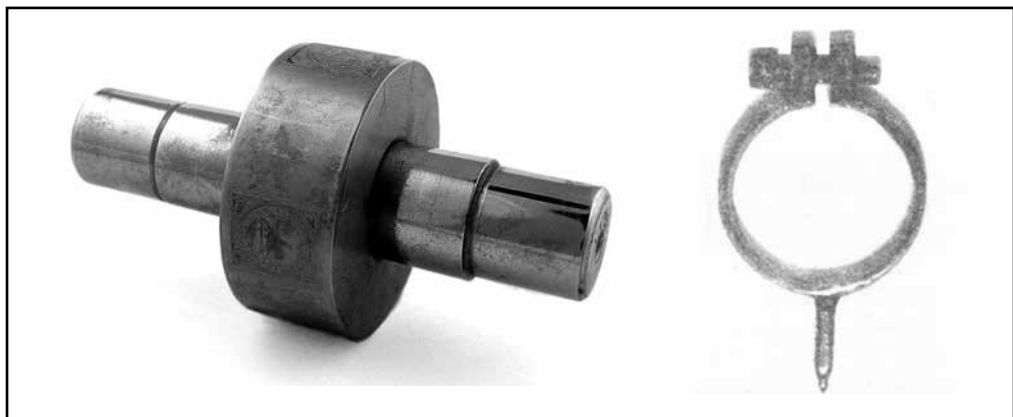


Figure 9. From the U.S. Postal Museum: a transfer roll mounted on a mandrel and an early side pin, which could be clamped onto the mandrel next to the transfer roll, enabling precise engagement of the relief with the plate.

dots. Celler and Omiya explained the full mechanism and illustrated various multiple-relief designs for entering reliefs on the plate. The diagram in Figure 10, taken from their article, shows the layout of a plate laid down by a four-relief transfer roll, similar to that used for the 2¢ Certificate stamps, but on a plate with 10 rather than 15 rows.

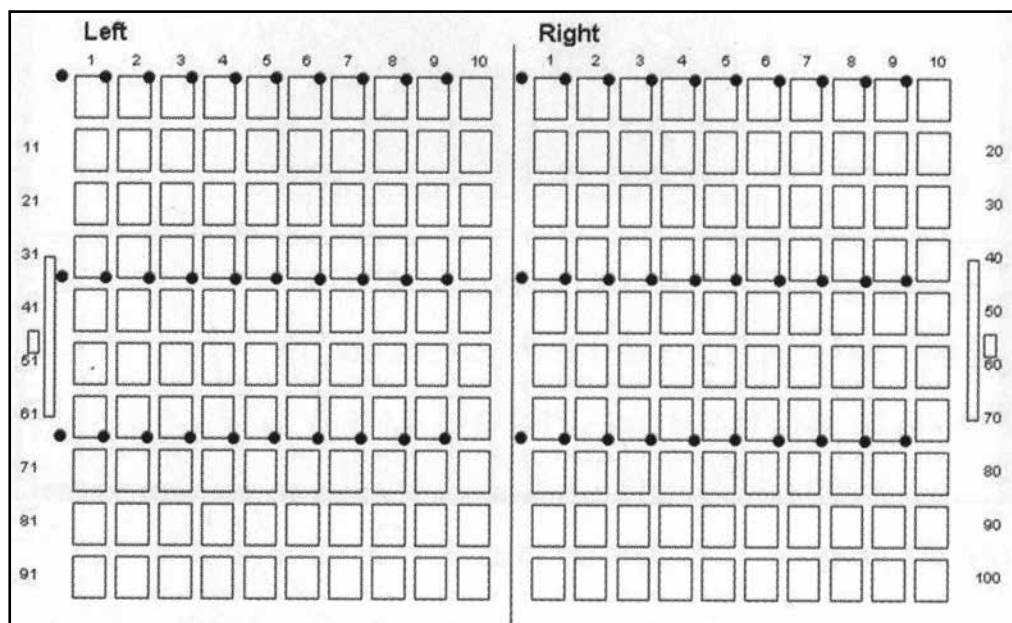


Figure 10. Layout of a four-relief plate comprising the two 100-position panes used for the United States regular issue postage stamps of 1851-57. The guide relieving positions, where the overlap occurs, are in Rows 31 and 61. This illustration, and the photos in Figure 9, are taken from the important Celler-Omiya article "The Toppan Carpenter Plates and the Guide Relieving Method," published in *The 1851 Issue of United States Stamps: A Sesquicentennial Retrospective*.

In the early days of stamp manufacture, plate production techniques of this nature were an area of much experimentation and rapid development. The guide-relieving technique originated with Toppan, Carpenter, Casilear & Co., who produced stamps in the decade before Butler & Carpenter. Samuel Carpenter of TCC&Co was Joseph R. Carpenter's uncle.

The revelation that emerges from the study of the guide relieving method is that the location of guide dots relative to foreign entries caused by rollovers explains their origin—**foreign entries found on guide-relief plates lie predominantly in the row directly below stamps with a guide dot.**

The 2¢ Certificate eyebrows varieties are the result of rollovers in seven different positions. The foreign image is always essentially the same portion of the top value circle of the neighboring 1¢ relief on the transfer roll.

C.W. Bedford's plating work revealed the positions of known foreign entries but not their descriptions. He had good reason—recent study of R7 and R8 with high resolution scans unavailable to him shows that distinguishing between different positions is difficult—but possible. Figure 11 illustrates all seven positions (60, 67, 68, 70, 112, 183, and 185), located by plate position based on multiples with identifiable positions. The tabular data accompanying Figure 11 summarizes the markings that distinguish these seven foreign entries.

"EYEBROWS" VARIETIES ON 2¢ CERTIFICATE STAMPS



Position 60



Position 67



Position 68



Position 70



Position 112



Position 183



Position 185

Pos.	Defining Characteristics
60	Right arc appears doubled, diagonal line below the "E" and "R" of "INTER"
67	Right arc has dot on top at end; dot in margin even with the bottom of the numeral circle
68	Mark below center of left arc; right arc starts straight then curves down at a sharp angle
70	Drooping left arc; lines in vignette oval below "IN" of "INTER"
112	Arcs at both sides are significantly shorter
183	Dot to the left of the "U" of "U.S."
185	Right arc begins with a sharp angle and is then nearly flat

Figure 11. The seven foreign entries on 2¢ Certificate stamps (Scott R7 and R8) with their plate positions and a description of some of their defining characteristics. For generations these have been known as the "eyebrows" varieties, because the most striking evidence of foreign entry are the arcs above both numerals "2," artifacts of an unintended partial impression of the 1¢ Revenue design (see Figure 7). But there are other characteristics as well, some of them spelled out in the table above.

Rarity

Like most constant plate varieties, foreign entries are uncommon or even rare because they occur in only one location on a given plate and the number of stamps printed may have been small to begin with. In the case of Revenue stamps, many factors conspire to make them difficult to find. First, when stamp plates wore out and were replaced only one of the several plates produced contained the foreign entry. For the 2¢ Proprietary (R13), only a single foreign-entry stamp is currently known. Others could be much more common. For example, collecting a complete set of the eleven foreign-entry positions on the 60¢ Revenue stamps (R116 or R142) may merely be a matter of patience, as approximately 1,000 impressions from each position were created for each stamp.

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Endnotes

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2. Elliott Perry, "Discovery of the Guide Reliefs on the Multiple Relief Transfer Rolls of 1851-60," *Chronicle* 50 (June 1965), pp. 96-99.
3. See <https://www.revenuer.org/butler-and-carpenter-archives.asp>
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12. Richard Celler and Elliot Omiya, "The Toppan Carpenter Plates and the Guide Relieving Method, in *The 1851 Issue of United States Stamps: a Sesquicentennial Retrospective*, U.S. Philatelic Classics Society (2006), pp. 3-24.
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15. Bill J. Castenholz, "The \$1.50 Second Issue Foreign Entry!," *The American Revenuer* (June, 1983), pp. 102-105.
16. *Ibid.*, pg. 105.
17. Bedford, *op. cit.*, pg. 1.
18. Celler and Omiya, *op. cit.*, pg. 7. ■