

Surcharges on 2¢ Jefferson War Tax Postal Cards in 1920

Problem/Solution, Distribution Plan, and Error Varieties

Synopsis
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1. Introduction

Ten Frame exhibit. 8.5x11 pages. Postal Stationery. It is a new exhibit. Numerous items are the only known examples.

2. Aim, Purpose, & Scope

This exhibit is a study of surcharges in 1920 on 2¢ Jefferson War Tax postal cards, including the purpose for surcharges (to solve a problem), distribution plan, and errors. Two emphases are the Post Office Department's (POD) distribution plan for surcharges, which is new research, and creation of surcharging errors with examples.

While message/reply cards and envelopes were surcharged in 1920, the scope is limited to 2¢ Jefferson Issues of 1917 and 1918.

3. Background

At the beginning of the First World War, Congress passed the War Revenue Act of 1917, which created many excise taxes to pay for the war effort. One excise tax added a 1¢ War Tax to postage, changing the postal card rate to 2¢ (1¢ postage + 1¢ War Tax = 2¢). The POD issued 2¢ single Jefferson carmine cards in 1917 (Die 1) and an improved issue in 1918 (Die 2) for the new rate. (Die 1 and Die 2 used in exhibit.) After the War Tax was rescinded in 1919, the POD retired War Tax cards. Beginning April 1920, the POD authorized 45 *different* "1 CENT" dies for International and Universal canceling machines to salvage 160,000,000 single 2¢ Jefferson Die 1 and 2 cards and two press printed surcharges to rescue 40,000,000 2¢ Jefferson sheets of 48. Initially 43 city postmasters received authorized canceling machine surcharges (New York and Detroit each received two). These were transferred to about 114 smaller cities to cover the entire country and two territories (Hawai'i and Puerto Rico).

4. Structure & Plan

Treatment:

Each new chapter heading is printed in **Bold Black**. Subsequent pages within chapters use **Light Gray**. Reverse of displayed items are reduced to 50% or enlarged for clarity. Bodoni 72 font is used on white card stock. **Blue mattes** are used for postal cards. Special items (difficult to find) indicated with **Red Mattes**. Less difficult, but still challenging with ●.

The detailed Exhibit Plan is on Title Page. Below is a brief overview of the main sections.

- I. Problem and Solution — describes War Tax, Die 1 and Die 2 cards, surcharging process, and first surcharge use.
- II. Surcharges on 2¢ Jefferson Cards — A. POD's Distribution of Single Card Dies: reorganized order of surcharge distribution based on personal research of POD and catalog records—dates surcharges assigned by POD and Earliest Known Postmark (EKP). B. Press Printed Surcharges on Postal Card Sheets.
- III. Surcharging Errors — discussion of the variety of surcharge errors, including pre-surcharging, machine, and handling errors.

Since how the POD distributed surcharge dies is an essential element of this exhibit, the largest portion is Section II "Surcharges on 2¢ Jefferson Cards," due to there being 45 different single card surcharges and two press-printed surcharges. Charts with POD assigned dates and Earliest Known Postmark (EKP), which establish the order of surcharge dies, and maps displaying cities with surcharges assigned and transferred help visualize the POD's distribution process. Because there are numerous error types, Section III is the next longest section.

Importance:

Eliminating War Tax affected entire postal system. Stamp denominations made reduction simple for letters and post cards. Postal cards, stamped envelopes, and message/reply cards, however, had printed postage, necessitating special attention to salvage them.

This required a change in POD policy of destroying retired or faulty postal items. Due to paper shortages and large numbers in post offices, retired War Tax postal cards, message/reply cards, and envelopes were overprinted with surcharges to eliminate the 1¢ War Tax. While overprints were used for special events, precanceling, and foreign offices (Shanghai), **this was the first time surcharges were used to change domestic postal rates**. This exhibit focuses on 2¢ Jefferson War Tax Die 1 and 2 cards.

This exhibit presents new research on POD's distribution plan for dies, establishing a new order based on when they occurred.

In 1921 postal stationery was more prominent than today. Annual Report of Postmaster General, 1921, states 75% of ordered items were for stamps. Postal stationery was next with 20.3%. Postal cards had 1.3% *more* units than all other postal products combined.

This exhibit would be difficult to recreate due to scarcity of individual items included. Distribution research is new to philately.

Knowledge and Research:

I have collected surcharged cards for over 35 years and had many questions: Why was surcharging necessary? Why are some city types so difficult to find? Why are Die 1 cards less common? Why do some city types have no Die 1 examples? What were the significance of International and Universal canceling machines? Why were there so many errors and how were they created?

Seeking answers, I researched numerous sources, which alluded to these questions but rarely addressed them. Traditionally, city types are listed alphabetically, making them easier to navigate, but this obscures the POD's distribution process. Deeper research revealed dates surcharges were assigned by the POD and the Earliest Known Postmarks (EKP). If assigned dates were the same, the EKPs were used. Sequencing these results provided new insights into the POD's process and helped answer the questions. Research into canceling machines and their operation disclosed how errors were created.

I discovered the following: 1) The POD applied a logical approach to distribute surcharge dies based on population and location, using 1920 Census Bureau population maps divided into nine regions. 2) Surcharge distribution was accomplished in Four Phases—each with unique characteristics (described on Phase pages in exhibit). 3) By Phase Three, Die 1 cards were becoming depleted and surcharged examples became scarcer. 4) Majority of rarest cards concentrated in Phase Four. 5) The role of canceling machines and their importance, and 6) Study of the various errors revealed how they were created.

This exhibit is the first presentation of this research.

Original research indicated in the exhibit by magnifying glass. 🔍

Other research related to 1920 surcharges resulted in several articles (see Bibliography) about unassigned “single-line surcharge” card, provisional and fake surcharges with general 1920 surcharge details, and identifying OGDEN surcharges.

Challenge, Rarity, and Condition:

Even after so many years of collecting, I find the 1920 surcharges fascinating. Most of the surcharge varieties are here, including five of the seven most difficult surcharge dies to acquire. Two cards in closely held collections are not shown; Kansas City, Die 1, and Ogden, Die 2. No genuine example of either card has been available for over thirty years—I've looked. Concerning Ogden, Die 2, the *U. S. Postal Card Catalog 2025* states “Existence of an Ogden on S42 Die 2 is still open to question.” Numerous other surcharged cards included are challenging to find.

Four error cards in this exhibit are the only examples reported in any condition. Many items are one of two known. The number of known examples is specified for each item based on documentation. The condition of most cards in this exhibit are mint and fresh.

It was common practice for earlier collectors to put identifying pencil marks on cards. These have not been erased.

Canceled examples show postal wear and are in the best condition available.

5. Highlights:

Highlights are indicated by **Red Mattes**. This is a sampling of highlighted items.

First use of surcharged card, Boston, MA, Die 2, May 2, 1920	Frame 1, Page 8
Columbus, OH, used, Die 1 — 1 of 4 known, 1 of 3 used	Frame 2, Page 8
Baltimore, MD, unused, Die 1 — 1 of 6 known, 1 of 4 unused	Frame 6, Page 12
Detroit II, MI, used, Die 2 — two examples, quantity unlisted	Frame 6, Pages 13–14
Detroit II, MI, mint, Die. 1 — 1 of 7 known, 1 of 4 mint, plus two used examples	Frame 6, Page 14
Jackson, MS, mint, Die 1 — 1 of 4 known, 1 of 3 mint	Frame 7, Page 6
Kansas City, MO, Die 2, Horizontal Paste-Up, 1 of 1, Only Kansas City paste-up	Frame 7, Page 11
San Antonio, TX, Die 2, Inverted surcharge lower left, 1 of 1, Only example in any condition	Frame 9, Page 1
Chicago, IL, Die 2, Doubled surcharges, 1 of 1, Only example in any condition	Frame 10, Page 6
Pueblo, CO, Die 2, Normal surcharge lower left, 1 of 1, Only example in any condition	Frame 10, Page 15

6. Bibliography:

The Enigma of the “One-Line” Experimental Surcharged Postal Card (UX31/S43), Ladd Faszold, *Postal Stationery*, September-October, 2025, pp. ??-??.

A Hidden Treasure (S45-8d), Ladd Faszold, *The American Philatelist*, November 2023, pp. 1030-1032.

Postmaster Provisional Surcharges on U. S. Postal Cards, Ladd Faszold, *Postal Stationery*, September-October, 2023, pp. 264-269.

The Elusive S45-30 OGDEN Surcharge Die 2, Ladd Faszold, *Postal Stationery*, March-April, 2020, pp. 89-90.

United States Postal Card Catalog, Lewis E. Bussey, United Postal Stationery Society, 2025, pp. viii-ix, 23-36, 38, 40.

The Provisional United States Revalued Postal Cards, William W. Randall, compiler, and Louis G. Barrett, illustrator and classifier, *Mekeel's Weekly Stamp News*, April 2, 1921, et. al.

Retirement of Two-Cent Postal Cards and Three-Cent Stamped Envelopes, *The Postal Bulletin*, Vol. XL, No. 11977, Washington, June 10, 1919.

Two-Cent Postal Cards Revalued One Cent, *The Postal Bulletin*, Vol. XLI, No. 12237, Washington, April 20, 1920.

Where are the Missing Numbers? Dr. Cary Finder Part 2, *Postal Stationery* September-October, 1993, p. 174-183

The Surcharged Jefferson Postal Card, *The Postal Card Society of America Bulletin*, Vol. VI, No. 8, March 1921

Personal Notes, *The Postal Card Society of America Bulletin*, Vol. VII, No. 4, November 1921

"Notes About Postal Cards" In a J. H. Fountain letter to the Editor, *Postal Card Society of America Bulletin*, Dec. 1921, p. 2.

Unlisted – Philately's Magic Word, Joe Pryluck, *Postal Stationery*, July-August 2016, p. 146-149

Treasurer's Report of the Receipts and Expenditures, County Commissioner's Report...County of Hampden, Springfield, MA 1919, p. 105

Surcharges on 2¢ Jefferson War Tax Postal Cards in 1920

Problem/Solution, Distribution Plan, and Error Varieties

Purpose of the exhibit:

This exhibit studies 1920 surcharges on 2¢ Jefferson War Tax postal cards, including problem/solution, POD's distribution plan, and varieties of production errors.

Challenge Factor:

Large city post offices surcharged millions of cards. Conversely, smaller post offices surcharged fewer cards, making them difficult to find—many Die 1 cards less than 8 recorded. Error cards include 4 that are only examples known in any condition and several are 1 of 2 known.

Organization:

Chapter heading in **Bold Black**—subsequent pages within chapters **Light Gray**. **Blue Mattes** used for general cards. Special (difficult to find) items have **Red Mattes**. Less difficult, but still challenging with ●. Reverse of items reduced to 50%.

Personal Research by magnifying glass.



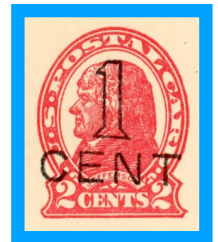
Research:

Traditionally, 1920 city surcharges listed alphabetically for easy navigation, obscuring Post Office Department's (POD) distribution plan. Problem: reduce millions of 2¢ Jefferson War Tax Issues of 1917 (Die 1) and 1918 (Die 2) to 1¢. The exhibitor uncovered POD's solution by investigating POD's surcharge assignment dates and Earliest Known Postmarks (EKP). Analysis revealed POD used 1920 Census population maps (divided into nine regions) to evenly distribute surcharge dies.

Result: New Chronology Based on When Occurred Presented Here.

POD employed four phases—each with unique characteristics. Details on Phase Pages.

Study of canceling machine operation exposed how errors occurred.



OGDEN - Die 1
Dash in P

Background:

When the WWI War Tax of 1917 was rescinded in 1919, the Post Office Department (POD) had a problem. What to do with 160,000,000 single 2¢ Jefferson War Tax cards dispersed in post offices across the country and 40,000,000 cards in sheets of 48? The solution was to distribute special 1¢ dies for canceling machines so postmasters in local post offices could surcharge their stock of single cards. Card sheets were surcharged on printing presses.

Title Page

I. Problem and Solution

A. Problem: 2¢ Jefferson War Tax Postal Cards

1. WWI War Tax of 1917
2. Die 1—Issue of 1917
3. Die 2—Issue of 1918
4. War Tax Rescinded—1919

B. Solution: Revaluing 2¢ Jefferson Cards

1. Overprinting Surcharges on 2¢ Jefferson Cards
2. Surcharge Dies for Canceling Machines
3. Research into POD's Distribution Plan
4. Distribution Research Results

C. First Known Postmark for Single Surcharged Postal Card—May 2, 1920, Boston, MA

II. Surcharges on 2¢ Jefferson Cards

A. Single Card Die Distribution Plan

1. Phase One—International Canceling Machines
2. Phase Two—Universal Canceling Machines
3. Phase Three
4. Phase Four

B. Press Printed Surcharges on Postal Card Sheets

Exhibit Plan:

III. Surcharging Errors

A. Pre-Surcharging Varieties

1. PUH (PUH)
2. Vermillion (a)

B. Mechanical Errors Caused by Canceling Machines

1. Shifted Surcharges
2. Stuck in Canceling Machine
3. Malformed Surcharges
4. Slanted Surcharges

C. Handling Errors by Postal Workers

1. Calibrating Canceling Machine
2. Inverted Surcharge Lower Left (f)
3. Inverted Surcharge Lower Left + Normal Surcharge on Indicum (g)
4. Inverted Surcharge Lower Left + Different Surcharge Normal on Indicum (gg)
5. Doubled Surcharges on Indicum (b)
6. Inverted Surcharge on Indicum (d)
7. Normal Surcharge Lower Left (h)

IV. Epilogue