A setoff caused this mirror image of the 2c postal overprint in dark blue ink on the back of a 20-stamp pane with “normal” 2c postal and fiscal overprints on the front.

A setoff caused this mirror image of the F-I fiscal overprint in black ink on the back of a 20-stamp pane with “normal” 2c postal and fiscal overprints on the front.

Both 20-stamp panes on this page have the upper right stamp folded in to the left to help visualize how these two kinds of printing offsets are orientated to the “normal” F-I fiscal and postal overprints on the fronts. As with most provisional issues, many other combinations between different fronts and backs (i.e. postal / fiscal inverted, double, etc.) are not only possible but are likely to have been produced.
FIFTH POSTAL PROVISIONAL ISSUE (NOVEMBER 1911)

5c “Correo” overprint in dark blue ink
black “F-I” fiscal overprint
both reading down

5c “Correo” overprint in dark blue ink, reading down
black “F-I” fiscal overprint reading up

In addition to the type varieties found in all values of the 2nd 2c setting of the 5th postal provisionals, the 5c 20-stamp panes have these unique type variations:

Position #s
9, 11, 14, 16, 17 & 20

Type Variety
smaller, slightly raised “5”
FIFTH POSTAL PROVISIONAL ISSUE (NOVEMBER 1911)
FULL SETTINGS OF MISALIGNED 20-STAMP PANES

2c "Correo" overprint in dark blue ink
black "F-I" fiscal overprint
both reading down

5c "Correo" overprint in dark blue ink
black "F-I" fiscal overprint
both reading down

These 20-stamp panes were not positioned correctly when the fiscal overprints were applied, resulting in apparent varieties when only individual stamps are considered / present. When intact 20-stamp panes are available it becomes obvious what has happened during the postal overprinting process.

The major varieties created by frame these shifts are:
"Timbre Fiscal" missing, postal position #s 17 & 1 on these 2c and 5c 20-stamp panes, respectively
and
"fiscal surcharge reversed", postal position # 18 especially on this 2c pane; #s 2, 3 & 4 on this 5c pane
FIRST 10c SETTING: **early stages of printing**

10c “Correo” overprint in dark blue ink on black “F-I” fiscal overprint, both reading down

<table>
<thead>
<tr>
<th>Position #</th>
<th>Type Variety</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>small break, top left of 2nd “o” in “Correo”</td>
</tr>
<tr>
<td>7 &amp; 16</td>
<td>smaller, raised periods in “cts”</td>
</tr>
<tr>
<td>8</td>
<td>lower half of the “s” in “cts,” &amp; period missing</td>
</tr>
<tr>
<td>11</td>
<td>small break in the middle of “s” in “cts.”</td>
</tr>
<tr>
<td>12</td>
<td>prominent “;” (colon) just before “Correo”</td>
</tr>
<tr>
<td>13</td>
<td>broken bottom in the 2nd “o” in “Correo”</td>
</tr>
<tr>
<td>15</td>
<td>smaller, thin “V” in “Vale”; thin bottom tail on the “e” in “Vale”</td>
</tr>
<tr>
<td>10 &amp; 16</td>
<td>larger “l” (one) in “10”</td>
</tr>
<tr>
<td>19</td>
<td>vertical break in the tail of the “e” in “Correo”; “l” (lower case “L”) for “1” (one) in “10”</td>
</tr>
</tbody>
</table>

FIRST 10c SETTING: **late stages of printing**

10c “Correo” overprint in dark blue ink inverted; black “F-I” fiscal overprint reading down

Type changes in the late stages of printing are:

<table>
<thead>
<tr>
<th>Position #</th>
<th>Type Variety</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>top half of the “e” in “Correo” missing</td>
</tr>
<tr>
<td>3</td>
<td>“l” (lower case “L”) in “10”</td>
</tr>
<tr>
<td>12</td>
<td>“;” (colon) removed</td>
</tr>
<tr>
<td>16 &amp; 19</td>
<td>small “l” (one) in “10”</td>
</tr>
</tbody>
</table>
10c “Correo” overprint in black ink on black “F-1” fiscal overprint, both reading down.

The 2nd 10c setting of the 5th postal provisional issue was created from the closely related 3rd official issue setting by removing the word “oficial” from “Correo oficial”. (The colon before “Correo” at position # 12 had already been removed.)

The broken “s” and missing period in “cts.” at position # 8 in all values of the 1st 10c setting and the 3rd official setting were corrected in the 2nd 10c setting.

During the preparation of the 2nd 10c setting, the larger “1”s (ones) at position #s 10 & 16 and the lower case “I” (“L”) at position # 19 were replaced with small “1”s (ones). The periods in the “cts.” at position #s 1 & 17 were lost during this process.

10c “Correo” overprint in black ink reading down; offset black “F-1” fiscal overprint reading up.

If 20-stamp panes were not positioned correctly when the postal overprint was applied, apparent major varieties can occur on individual stamps.

The major varieties created by this frame shift are:

- “Timbre Fiscal” missing, postal position # 20
- “fiscal overprint reversed”, especially at postal position #s 18 & 19.

In addition, there is a double impression of the postal overprint on this pane which is especially visible at position #s 2, 3, 4, 7 & 19.
Inverted postal overprints are known on all values, including both printings of the 10c.

Inverted 5c "Correo" overprint in dark blue ink on "normal" black "F-I" fiscal overprint, offset, reading down. Additional fiscal overprint on the back, reading up (photocopy below).

Inverted 2c "Correo" overprint in dark blue ink on "normal" black "F-I" fiscal overprint reading down.

Inverted 10c "Correo" overprint in dark blue ink (1st printing; on left) with inverted fiscal overprint.

Inverted 10c "Correo" overprint in black ink (2nd printing; on right) with fiscal overprint offset. Additional offset fiscal overprint on the back, reading up (photocopy).
FIFTH POSTAL PROVISIONAL ISSUE (NOVEMBER 1911)

The 5th postal provisional issue has a much greater tendency than any other postal issue to use 20-stamp panes with fiscal overprints reading up and / or with fiscal overprints on the backs. These may have been set aside initially when earlier red 1st class fiscal-based postal provisional issues were created, but by this time in November, 20-stamp panes that initially might have been considered to be "printer’s waste" were often used.

A normal 10c “Correo” overprint in black ink (2nd setting) and black “F-I” fiscal overprint, reading down are on the front

An additional black “F-I” fiscal overprint, reading up is on the back.

The lower left stamp is folded in to the right to help visualize the situation.

2c stamp with offset fiscal on front and an additional F-I fiscal overprint reading down on the back (photocopy above).

Two 5c four-stamp multiples (offset fiscal on left) with additional F-I fiscal overprints on the backs reading down or up (left and right photocopies below, respectively).

10c stamp with an additional F-I fiscal overprint (reading up) and a postal setoff, both on the back (photocopy).
FIFTH POSTAL PROVISIONAL ISSUE. ZELAYA. BLUEFIELDS (NOVEMBER 1911)

The 5th postal provisional stamps for use in the Bluefields district of the department of Zelaya were normally overprinted "B / Dept. Zelaya" reading down vertically, over all three values (2c, 5c, and 10c) of the 5th postal provisionals. Only the 2c value exists with the "B. / Dept. Zelaya" vertical, reading up. One each of these rare stamps, the 2c, 2c (reading up), 5c, and 10c values, respectively is shown above. No multiples, covers or used stamps are known. The 10c value has been expertized on the back "S.S. & C. Co.L." (Scott Stamp & Coin Company, Limited; 1.5x photocopy below).

Examples of all three values with forged "B / Dpto. Zelaya" overprints, from the reference collection of the late Varro Tyler. The serifs on the type letters and the ink clearly differ on the forgeries when compared to the genuine overprints. The second of two copies of the 10c value (on the far right just above with the lighter "B / Dpto. Zelaya") was signed in manuscript on the back "R. Thuin" (1.5x photocopy below). Raoul Charles de Thuin was a notorious stamp forger who lived in Mexico at the time. Thuin is known to have signed some of his creations, perhaps a trial printing in this case.
November 30, 1911 Managua via Corinto (November 30 transit mark on the back) to Newark, New Jersey. Three 2c 1st provisional stamps and one each 5c, 10c, and 15c 1st provisional stamps overpay the 35c foreign letter rate by 1c.

March 9, 1912 Granada (only postal markings) to Teustepé Two 2c 5th provisional stamps and one each 2c, 5c and 10c 1st provisional stamps overpay the 15c local letter rate by 6c. This cover has the same erased return address found on other philatelic covers addressed to Toledo but not mailed.
FIFTH POSTAL PROVISIONAL ISSUE. 5 CENTAVOS USE

The 5th postal provisional issue, like 2nd postal provisionals, are scarce and many that survived are on mail to philatelic addresses. Only very limited quantities were printed, and the supplies were nearly exhausted within a few weeks. The small cover just below is a rare example of the proper use of an unusual local rate.

January 1, 1912 Managua local. 5c pays the correct drop letter, printed papers rate. Manuscript “P” (for presente) required the addressee to pick up the letter at the post office. This small unsealed cover probably held a New Years greeting card.

April 17, 1912 Managua (only postal markings). One 5c 5th provisional, a 5c 1st provisional, two 4c definitive remainders, and two 10c postal provisionals from an earlier issue (38c total) pay no rate. The absence of a Corinto transit mark indicates that this cover was merely favor cancelled and never entered to mails.
December 25, 1911 Granada via Corinto (December 26 transit mark on the back) to New York City. Five 10c stamps pay the correct foreign rate for this rare commercial use.

December 21, 1911 Corinto (registration label) to Forst, Germany (January 21 Forst arrival mark on the back). One 10c 5th provisional, two 5c and one 10c 1st provisional, a 20c 2nd provisional, and one each 5c, 35c and 10c stamps from other provisional issues pay the correct registered foreign letter rate.
January 21, 1912 Leon via Corinto registration handstamp; January 22 transit mark on the back) to San Francisco, California (February 18 registry receiving mark on the back).

One 10c 5th provisional, a 5c 1st provisional, and eight 20c 2nd provisional stamps pay the 21-40 gram foreign letter rate (50c + 50c), registration (50c) and acknowledgement of receipt (25c) fees (total = 175c).

Rare Commercial Use
SIXTH POSTAL PROVISIONAL ISSUE (NOVEMBER 1911)

The supply of 10c postal stamps was being rapidly depleted in late November and a decision was made to create the 6th postal issue using a bar to obliterate the word "oficial" on the 3rd official provisional issue. Difficulties obliterating each word "oficial" with a bar on the entire 20-stamp setting were encountered. The type varieties seen in the starting material, i.e. the 10c value of the 1st printing of the 5th postal provisional issue were still present. This was the final postal issue of the railway ticket-based postal provisionals. On January 1, 1912 the definitive postage stamps (ironically dated “1911” in the vignettes) were finally put into use throughout Nicaragua.

The sixth postal provisional issue consists of only one value, the 10c. Three unused stamps are shown above to illustrate the difficulty with positioning the bar precisely during printing. The fourth example (used stamp above) illustrates the fact that when the postal overprint was inverted, the 20-stamp pane also had to be inverted during printing of the bar.

Block of 4 stamps, imperforate vertically

Imperforate stamps are rare for this issue.

None of the 6th postal provisionals are known with the 15c 1st postal overprints on the backs that were obliterated to make the 3rd official provisionals. Some 6th postal provisional stamps have additional F-I fiscal overprints reading up (1st stamp just above; photocopy of back following) or down (2nd stamp; photocopy following) on the backs or double F-I fiscals on the fronts (3rd stamp just above). 3rd official provisional stamps are virtually unknown with additional fiscal overprints so the 20-stamp panes with these fiscal errors as well as those with no postal overprint on the backs must have been set aside initially as “printer’s waste” until needed for 6th postal provisionals.
10¢ “Correo (oficial)” overprint in dark blue ink on black “F-I” fiscal overprint, both reading down

10¢ “Correo (oficial)” overprint in dark blue ink reading down, on black “F-I” fiscal overprint, reading up

The type varieties and flaws found in the 1st printing of the 10¢ value of the 5th postal provisional issue are found in the setting for this 6th postal provisional issue except that the prominent “:” (colon) just before “Correo” in position # 12 was removed.

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<td>vertical break in the tail of the “e” in “Correo”; “l” (lower case “L”) for “1” (one) in “10”</td>
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SIXTH POSTAL PROVISIONAL ISSUE. 10 CENTAVOS USE

The 6th provisional issue was produced in late November of 1911 to help cope with the acute stamp shortage. The new definitive postage stamps came into general use on January 1, 1912 so this final issue of the railway ticket-based postal provisionals was used commercially for only a few weeks.

December 9, 1911 Managua via Corinto (partial December 11 transit mark on the back, shown above) to San Francisco, California (January 4 registry handstamp, also on the back). Twenty 10c 6th provisional stamps, likely all from the same 20-stamp pane pay the imminent 200c foreign registered rate for a 41-60 gram letter (the expected Managua registration label showing the weight is missing). A copy of the front of the cover, shown below, has another December 9 Managua datetamp and a Corinto “R” registration handstamp without the weight entered.
December 2, 1911 Corinto to Saginaw, Michigan. Three 10c 6th provisional stamps and one 5c 1st provisional pay the correct 35c foreign letter rate. The blue 1st provisional is improperly applied; the 5c postal overprint on the back is visible when holding the cover up to bright light.

March 22, 1912 San Carlos via San Juan del Norte (March 25 transit mark) and with a New Orleans (April 4 transit or receiving mark) on a partial back of a larger letter. Late use of six 10c 6th provisionals paying part of the cost of a (21-40 gram?) heavy letter.

This is the only piece of mail in this exhibit that traveled this unusual route down to San Juan river by steamer to the Atlantic port of San Juan del Norte.
December 13, 1911 Granada via Corinto (December 13 transit mark on the back; copy shown below) to a New York City stamp dealer. Three 10c 6th provisionals and three 2c 5th provisionals overpay the 35c foreign letter rate by 1c. The "13" inverted cancels on the stamps were likely applied as a favor cancel, but the correct Corinto transit mark is strong evidence that the cover went to New York City through the mail.
FIRST OFFICIAL PROVISIONAL ISSUE (OCTOBER 1911)

Like the 2nd postal provisionals, the 1st official provisional issue was based on the red 1st class railway ticket-based F-I fiscal provisionals. Given the fact that the same type style was used and since again no year was included it appears that the 2nd postal and 1st official issues were prepared at the same time. The overprinting on these postal and official provisionals was done only on the front since problems with partially attaching stamps to mail to ensure the canceling of both sides to prevent reuse of the fiscal side had not been successfully overcome. But unlike the 2nd postal provisionals, these 1st officials are relatively scarce. Survival of all official correspondence during this period was relatively low, and no 1st officials are known.

Unused examples of the four values that were produced: 10c, 15c, 20c and 50c

Apparently used examples of all four values.

The little information that can be ascertained from these very light partial cancellations is consistent with that seen on contemporary known official postal markings from this period.
SECOND OFFICIAL PROVISIONAL ISSUE (NOVEMBER 1911)

The second official provisional issue, like the first official provisional issue was derived from the red 1st class railway ticket-based F-I fiscal provisionals. Six values were produced. Fewer than ten uses on covers and wrappers are recorded, which may be partially explained by the likelihood of low survival rates for official correspondence during this period.

Unused examples of the six values that were produced: 10, 15, 20 and 50 centavos; 1 & 2 pesos.

Inverted “Correo oficial” overprints are shown just above on the 10c, 50c and 1 peso values. A double “Correo oficial” overprint is shown just above on the 15c value (far right).

This eight-stamp multiple of the 15 centavos value has a second, diagonally offset “Correo oficial / Vale / 15 cts.” overprint and a forged “B” (for Bluefields) handstamp (on the third stamp in the bottom row). This style of forged “B” is well known on other stamps from this period, but this is the only example known on a railway ticket-based provisional stamp.